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PREFACE.



ERRATA.

Page 3, Note to Section IV, Clause 1: for "the Rules" substitute "this Chapter".

Page 4, Clause 3: for "make an award against the consent of those interested," read "refer a case to arbitration".

Page 80, Clause 35: for "26" read "25".

Page 120, Clause 1: after Tahsildárs insert "Sub-divisional Názirs, Rs. 500".

Page 185, para. 5: after "*Ib.*" insert "*Section XIII*".

Page 218, Registers 3—18, Heading 8: score through the words "ground of".

in them.

There was, therefore, a general demand for a complete new edition of all the Board's Manuals corrected to the present time.

It is to meet this demand, and to accomplish, finally and satisfactorily, the preparation of the Code of Revenue Rules commenced so long ago, that this Volume has been prepared.

It will be found to be by no means a mere reprint of the old Manuals; for all obsolete Rules have been expunged, and every paragraph retained has undergone careful revision in order to its being brought into full accordance

P R E F A C E.



THE codification of the numerous Circular Orders of the Board of Revenue began in the year 1850. Before that time, the only Manual in existence, in the Revenue Department, was the "Rules of Practice," which, from a much earlier date, regulated, under Government authority, the relative powers of the different Authorities, in matters relating to this Department of the Administration.

In 1850 were compiled the elaborate "Settlement" and "Survey" Manuals, which, with no very important modifications, still survive, and the "Khás Mehál" Manual, which, owing to the introduction of the practice of selling Government Estates, is become obsolete.

The advantage of collecting into one well arranged Manual all the orders issued by the highest Revenue authority on one subject is obvious; and, since 1854, when the "Record Rules" were first issued, the work has been prosecuted more or less continuously.

The numerous important administrative reforms introduced during the last few years retarded, however, for a time, the codification of the old Rules, and, at the same time, gave rise to the introduction of many important new ones, so that it was not until February 1865 that the issue of the "Miscellaneous Rules" enabled the Board to announce the completion of the work that had been so long in hand.

Meanwhile, the researches necessary for the compilation of the "Miscellaneous Rules" had brought to light many omissions in the Manuals previously completed; and many additions and alterations were, consequently, made in them.

There was, therefore, a general demand for a complete new edition of all the Board's Manuals corrected to the present time.

It is to meet this demand, and to accomplish, finally and satisfactorily, the preparation of the Code of Revenue Rules commenced so long ago, that this Volume has been prepared.

It will be found to be by no means a mere reprint of the old Manuals; for all obsolete Rules have been expunged, and every paragraph retained has undergone careful revision in order to its being brought into full accordance

PREFACE.

with the existing Rules of other Branches of the Administration and of the Board itself. Further, all the Manuals have been re-arranged, and re-classified in detail, in order to place the Rules on each subject in their most appropriate relative position.

The "Miscellaneous Rules" themselves have been broken up into several chapters, the particulars of which it is unnecessary to detail. The Table of Contents shows clearly where the orders on each subject are to be found.

This Volume has been liberally supplied to all Officers of the Revenue Department. It is the hope and expectation of the Board that Officers of all ranks will, now, at least, make themselves familiar with its contents. Experience only will show, practically, whether the arrangement of the book is as convenient as the Board have endeavoured to make it. If it prove to be so, a Revenue Officer showing ignorance of any important order in the Revenue Department will, henceforth, be without excuse.

Lastly, while they cannot, of course, even wish that improvements may not continue to be introduced in the Administration of the Revenue Department, the Board may, perhaps, venture to congratulate all Officers of the Department on the completion of much important reform that has, of late years, been in progress, and to express a hope that there will not, for the present, be any occasion for the considerable, and though necessary, perhaps troublesome, activity that has characterised these years.

It will rest, however, now, with each Officer, carefully to note in this Volume whatever additions and alterations may be introduced, so as to keep himself thoroughly acquainted with the fundamental Rules of the Department.

By order of the Board of Revenue, L. P.

R. B. CHAPMAN,
Secretary.

FORT WILLIAM; }
The 1st July 1866. }

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RULES

OF

THE BOARD OF REVENUE.

CHAPTER I.

Acquisition of Land for public purposes.

[The Rules in this chapter which involve questions of principle, are issued with the sanction of the Government of Bengal.]

SECTION I.—PRELIMINARY PROCEEDINGS.

1. The object of such laws as Act VI of 1857, is to enable the Government to take possession of any particular piece of land which is required for a public purpose, whether those interested in the land consent or not, upon payment of the full valuation. Proceedings of this kind, involving the invasion of private rights for the public good, should be carried out with every consideration for the rights and convenience of individuals, and the Act should never be applied *as a measure of compulsion*, except in case of actual necessity. Whenever, therefore, land is required, in a particular locality, for a public purpose, it is the first duty of the Officer entrusted with the selection of the land, to ascertain, by patient enquiry, whether land suitable for the purpose cannot be obtained *with the consent of those interested*; and, only when he finds that land suitable for the purpose cannot be obtained by consent, should he employ the Act as an engine of compulsion. As soon, however, as the consent of those interested in the land has been obtained, the Act may, and should, invariably, be applied, amicably, for the security of the public title in the land, and in order to give an opportunity to all interested in the land to make known their claims.

Every effort to be made to conduct proceedings with the consent of those interested.

2. Officers, who may have to select land to be appropriated for public purposes, must, therefore, when applying for the issue of a declaration under Section II, Act VI of 1857, always certify that they have used every possible endeavour to conduct their proceedings with the full consent of those interested, and, if that consent has not been obtained, that no land in the neighbourhood, other than the plot applied for, which will completely answer the purpose for which the land is required, can be obtained with the consent of those interested.

Officers always to certify that this has been done.

[NOTE.—This Clause and the latter part of the preceding Clause, are not, of course, applicable to lands required for Roads, Railways, or Canals.]

Cost of land to be estimated,

3. In all cases in which land is required to be taken by Government at the public expense, the Officers entrusted with the execution or supervision of the work for which the land is required, must prepare complete estimates of the probable cost of such land; the sanction of which estimates, under the general rules in force as to the powers of the several authorities to sanction estimates for works, is an essential preliminary to the issue of a declaration for the acquisition of the land.

in consultation with the Collector.

4. These estimates, when not made by the Collector, are to be prepared in consultation with him. Upon receiving, from the Officers concerned, intimation of the area, character, and situation of the land to be appropriated, the Collector will supply a memorandum of the probable cost of the land and of the houses and other properties on the land. In making his estimate, if the land is required for the Revenue Department, and in furnishing a memorandum, if it is required for any other Department, the Collector is to consult his records, and use all the means at his command to obtain the nearest approximation to the probable outlay which can be obtained without a detailed valuation of the property. This can only be made *after* the declaration has been issued, and the preliminary steps required by Act VI of 1857, taken.

SECTION II.—THE DECLARATION.

Declaration what to contain.

1. The Collector is, ordinarily, required to prepare, for the approval of the Government, a draft of a declaration for issue under Section II. The Law does not require that such a declaration should specify the precise boundaries, or area, of the land to be taken. The declaration should be so generally worded, that no impediment may afterwards arise, from its terms, to the appropriation of all the land that can possibly be required. In other respects, the declaration should be as precise, and should contain as accurate a specification of the boundaries, as possible. Section XXXIII of the Law contains a special provision in regard to the character of declarations made regarding land required for a Road, Canal, Railway, or the like. In these cases, the terminal stations of the strips of land to be taken should be specified.

Simultaneous sanction of the estimate.

2. When issuing the declaration, Government will also sanction the estimate, and communicate this sanction to the Board of Revenue, the Superintending Engineer, and the Controller of Public Works Accounts, or Accountant General, as the case may be; and will also state against what particular item of the Budget the expenditure is to be charged.

SECTION III.—POWERS OF ASSISTANT OR DEPUTY COLLECTOR.

Assistant or Deputy Collector cannot be employed without sanction.

1. A Collector is not permitted to delegate any of his powers under Act VI of 1857, to an Assistant or Uncovenanted Deputy Collector, unless such Assistant or Deputy Collector has been, upon a report from the Collector, declared, by the Commissioner, competent to perform such duties. An Assistant or Deputy Collector, even thus declared competent, is not to make an award, or appoint

Arbitrators, unless *specialy* empowered to perform such duties by an order of the Board of Revenue. The Board will, however, always be ready to entrust Officers possessed of sufficient experience with these powers; and it will be convenient, and conducive to economy, that, in ordinary cases, especially in the case of Roads, &c., the Officer employed should be so empowered.

SECTION IV.—PROCEEDINGS UPON THE APPEARANCE OF THE
DECLARATION.

1. Immediately upon the appearance of the declaration in the *Gazette*, without waiting for any specific instructions, the Collector will cause the land to be marked out and measured, and a plan to be made of the same. (See Section IV of the Act.) Whenever the needful professional agency is available, this plan is to be made, and the land measured, by chain and prismatic compass, and plotted by scale, by a competent Surveyor, so as to ensure the identification of the land for all time to come. As soon as the plan is made, the notice described in Section IV should be issued, and subsequent proceedings taken in accordance with the Law. A Form of notice will be found in Appendix A.

Action to be taken upon appearance of a declaration.

[NOTE.—Wherever the word "Collector" is used hereafter throughout the Rules, understand "or other Officer appointed under Section III, Act VI of 1857, or Assistant or Deputy Collector," unless the word is evidently restricted to its literal signification. Whenever the word "Deputy Collector" is used, understand, in the same way, "or Assistant."]

2. Whenever, upon the preliminary summary enquiry, the Collector finds that there is any dispute regarding any particular right or interest in the land, he must proceed, *in limine*, to decide, under Section VII, with which of the parties claiming that particular right or interest, he shall treat, in regard to that interest. The Collector's power, under Section VII, is limited to the single purpose of deciding who, of two or more disputants, is to be treated as interested (of course only in the right concerning which there is a dispute). This power is necessary in order to prevent all the proceedings from coming to a stand. The Collector has no power to settle the dispute in any way; and, whenever such a dispute exists, it would, probably, be right, eventually, to invest the portion of the compensation money awarded for the disputed right or interest, in Government Securities, and hold it in deposit under Section XXIX.

Collector how to proceed when there is a dispute between two or more claimants, as to a particular interest in the land.

3. If a Deputy Collector not specially empowered under Section III of these Rules to make an award, conducts the preliminary proceedings, it will be his duty to submit to the Collector a carefully prepared estimate of the value of the land, stating whether the parties interested agree with him as to the amount to be allowed as compensation.

Deputy Collector to estimate the amount of compensation.

SECTION V.—THE AWARD.

1. The award, whether made by the Collector under Section V, or by Arbitrators under Section XX, should be made in the Form given in Appendix B, which is prepared in accordance with the provisions of the Law. (See Section XXVI.) As a general rule,

Form of the award.

10 per cent. on the gross rental may be assumed to be a fair allowance for the costs and risks of collection; but the Collector or Arbitrators will, of course, take into consideration any circumstances which may tend to make a higher, or a lower, scale of allowance just.

[NOTE.—Printed Skeleton Forms should be procured from the Superintendent of Stationery, and, as a general rule, no other Form should be used.]

Precautions to be observed. 2. An award made by a Collector cannot, if it is made in accordance with the provisions of the Law, be, subsequently, amended by any authority. Officers should, therefore, be most careful, before making an award, to take all precautions to avoid error or oversight.

Resort to arbitration to be avoided. 3. Experience shows that an *award by Arbitrators* is, very generally, unfavorable to the interests of Government. The Collector should, therefore, make every possible concession, with a view to avoiding the necessity of arbitration. A Deputy Collector, even though specially empowered under Section III, should not, in ordinary cases, make an award against the consent of those interested, without consulting the Collector.

Collector to revise calculations before making award. 4. The Collector should carefully revise the Deputy Collector's calculations whenever the parties object to his offer, so as to be sure that Arbitrators cannot, with any show of reason, increase the amount of compensation which he resolves finally to offer.

Only that portion of the compensation concerning which there is a dispute, is to be submitted to Arbitration. 5. Even when resort to arbitration is inevitable, it should be confined, strictly, to those interests regarding the compensation which no agreement can be arrived at. It may often happen that the owners of some of the *separate* interests (the owner of a house upon the land, for instance) accepts the Collector's valuation. In such case, a separate award should be made in regard to these separate interests, and immediate payment of the value made. Arbitration in regard to them is unnecessary. On the other hand, if even *one* individual of many *jointly interested* in any particular interest insist upon it, resort must be had to arbitration in regard to the compensation to be awarded to *all* the sharers in that interest. The Zamindár's acceptance of the valuation, e. g., will not obviate the necessity for arbitration, if the Patnidár declines to accept the valuation, and the result of such arbitration will be binding upon the Zamindár and Patnidár alike.

Apportionment of compensation in a general award. 6. The Collector, when making an award, can only award the *apportionment* of the compensation in so far as the persons interested have agreed thereto (*Section V*); and Arbitrators cannot determine the proportions in which the persons interested are entitled to share in the amount awarded, unless required to do so by the Collector, with the written consent of the parties. (*See Section XIV.*)

Claims after award. 7. No further claims can be listened to by a Collector after he has made his award or referred the case to arbitration. The subsequent presentation of a claim may, however, be a ground for the

Collector's declining to make payment of the amount awarded, and directing the investment of the amount under Section XXIX.

8. As soon as the award is made, or the case referred to Arbitrators, possession of the land should be taken. Taking possession.

SECTION VI.—ARBITRATION.

1. Whenever it is necessary to appoint an Arbitrator on the part of Government, under Section X, if a Deputy Collector who has conducted the preliminary enquiries, is not specially empowered under Section III, he should nominate a person for the approval of the Collector. Appointment of Government Arbitrator.

2. The Arbitrator appointed by the Collector should, as a rule, be an Officer of Government in rank not below a Deputy Collector. Government Officer. A sole Arbitrator, however, must never be a Government Officer.

3. If the Arbitrators cannot agree in the appointment of a third Arbitrator, the Collector (though not expressly prohibited by the Act, as in the case of a sole Arbitrator) should never (except when the Arbitrators are appointed only to apportion, under Section XV) select, for the third Arbitrator, a person in the service of the Government. When the case is not entrusted to a single Arbitrator, all three Arbitrators must take part in the proceedings. Each must weigh every statement made, and every document adduced, on either side, which is calculated to throw light on the real value of the property. The third Arbitrator must not be considered an umpire or referee, to be called in only in case of difference of opinion between the other two Arbitrators. Collectors may reject an award as incomplete, if all three Arbitrators have not taken part in the enquiry. Third Arbitrator, when Government is concerned, never to be an Officer of Government. Duties of a third Arbitrator.

4. When there is only a single Arbitrator, Collectors should, in all except unimportant cases, depute some intelligent subordinate Officer to state the case of Government before him. Procedure when there is a single Arbitrator.

5. There is reason to believe that many Arbitrators award twenty years' purchase of the net rent as a matter of course, considering themselves bound to do so; but the Collector, when explaining to Arbitrators their duties under the Act (which he should always do, in careful detail, *before the Arbitrators commence their enquiry*), should take care that any such erroneous impression is removed. It should be pointed out to them that to act upon such an assumption is an abuse of the power entrusted to them by the Act. Their duty is to fix the fair market value of the land taken up; that is, the price which it might be expected to realize, if disposed of by private sale. This can, generally, be ascertained by reference to the price at which similar lands have lately been sold in the neighbourhood. It is believed that twenty times the net rent is far above the market value of land in many Districts. Twenty years' purchase of the rent should not be awarded as a matter of course.

6. Arbitrators may be appointed under Section XV to settle the apportionment only; when this is done, the whole costs are to be borne by the parties under Section XXII. It is not thought necessary to prescribe any form for the award of such Arbitrators. It is unlikely that such separate arbitration will be often resorted to. Special arbitration to apportion compensation.

Fees how to be fixed.

7. The Collector may, under Section XXI, fix any fee that he considers reasonable, for the Arbitrators, up to Rs. 32 for each sitting. If he considers that a larger fee should be paid, the sanction of the Board of Revenue must be obtained. This should be sought early, so as not to delay the eventual settlement of the account.

Fees to Government Officers acting as Arbitrators.

8. Fees are to be paid to Government Officers acting as Arbitrators, upon their certifying that the work has been done out of Office hours. A Deputy Collector, however, employed as Arbitrator in the ordinary course of his duty (in his own District, for instance), is not to receive fees.

SECTION VII.—REMISSION.

Determination of portion of the net rent to be allowed as a remission.

1. The award having been made, Section XXVI leaves it to the Revenue Authorities to determine whether any, and what, portion of the net rent shall be allowed as a remission of revenue, and of what portion the value shall be paid in cash. The following are the general Rules upon the subject; but the proceedings of the Collector, in this particular, are subject to revision by the Commissioner and the Board of Revenue.

Remission not to be allowed unless one-twentieth of the net area is taken.

2. No remission of revenue is, ordinarily, to be allowed when the area of the land taken is believed to be not more than one-twentieth part of the net revenue-paying area of the whole estate of which it forms a portion. In considering whether, with reference to this Rule, remission shall be allowed or not, the Collector must always deduct from the gross area of the estate, the area of any lands already taken from the estate for public purposes, and take into consideration all encumbrances upon the estate specially registered under Act XI of 1859.

What remission is to be allowed.

3. If more than one-twentieth part of the net area of a revenue-paying estate is taken, a remission of revenue is to be, ordinarily, allowed under the following Rules:—

1st.—When there is a record of the settlement.

1st.—When *there is a recorded detailed settlement of the estate*, so that the precise amount of revenue assessed upon the particular land taken is accurately known, that amount, less the proportion of the charges of collection allowed upon it in the settlement proceedings, is to be remitted.

2nd.—When there is no record of settlement, but the area is accurately known.

2nd.—When, although there is no record of any detailed settlement of the estate, *the area of the estate is known with accuracy*, the revenue of the estate is to be assumed to be assessed equally over its whole area, and a proportionate remission allowed, accordingly, on account of the land taken, after deducting charges of collection at 10 per cent.

3rd.—When the area is not accurately known.

3rd.—*When the area of the estate is not accurately known*, one-fourth part of the net rent, as found in the award, after deducting charges of collection as before, is to be remitted.

Value how to be calculated.

4. Whatever proportion of the net rent as specified in the award is, under these Rules, remitted, that proportion of the value of the rent computed in the award must be deducted, and the remainder paid in cash.

SECTION VIII.—PAYMENT.

1. By Section XXVII of the Act, the Collector is to pay, in full, the amount awarded (or to invest it under Section XXIX), when the award is made by himself, *at the time when possession of the land is taken*, and, when the award is made by Arbitrators (unless, in any case, possession has not been taken), as soon as the award is given. Payment when to be made.
2. *If the award is made in accordance with the provisions of the Act*, payment must never be delayed, unless the Collector has grounds for alleging, in the case of an award by Arbitrators, any illegality, corruption, or misconduct, within the meaning of Section XXXI of the Act. If he considers that he has such grounds, or if, in order to meet special circumstances in any case, he wishes to advise a departure from the Rules in Section VII for fixing the amount of revenue to be remitted, he should make an immediate report of the circumstances for the orders of the Commissioner and the Board of Revenue. If the award is informal, because not made in accordance with the provisions of the Act, the Collector may, and should, at once return it for correction. When a reference is necessary to the Commissioner and the Board.
3. Except under the circumstances detailed in the preceding Clause, the Collector is personally responsible for the immediate disbursement of the amount of the compensation to be paid in cash, and the prompt remission, in anticipation of formal sanction by the Board of Revenue, of any revenue to be remitted, whether the award has been made by himself, or by Arbitrators, without reference to its amount, or to any considerations connected with the Budget Estimates. Collector personally responsible for prompt payment of compensation.
4. If the amount to be disbursed is likely to exceed the funds at the Collector's command, he should take timely steps for obtaining the necessary supply of money before the award is made. Timely provision of funds.
5. In making disbursements under this Section, the Collector is answerable for a strict observance of the Rules given in Section VII for fixing the amount of remission of revenue to be allotted, and, especially, for seeing that the award is made in substantial accordance with the provisions of the Act. Responsibility for observance of Rules.
6. When an amount invested in Government Securities under Section XXIX of the Act is paid out, by order of Court, the parties entitled to the money must bear the loss, or receive the profit, on such investment, and are entitled to the intermediate interest which becomes due on the Securities. When only one person is declared entitled to the whole, the Collector, when the order for payment is made, should simply hand over the Securities to him. But when the order directs payment to several claimants, the Collector should sell the Securities and divide the proceeds among the claimants, in the proportion in which the order of Court declares them entitled to the original compensation money. Course to be pursued in paying out invested Securities.
7. The Law provides that an amount invested in Government Securities under Section XXIX shall be "held in deposit until an order of Court shall be obtained for the payment thereof." Collector may recall order of investment.

The Board of Revenue, however, think that a Collector may recall his order for investment, or deliver up the Securities, at any time, if the ground which, in his judgment, originally rendered it improper to make immediate payment of the amount, no longer exist, and if there be no new ground which, in his judgment, render it improper to make immediate payment of the amount, or if all the claimants are willing to give a joint receipt for the money or Securities.

Procedure when payment is to be made for police, or other, service lands.

8. When the lands have been held heretofore rent-free, or on a quit rent, on condition of the performance of some public service, the amount awarded for compensation should be charged in the list of payments according to rule and invested in Government Securities, and the interest paid to the service tenant for the time being. If the amount is too small for such investment, it should be held in deposit, and five per centum interest upon it disbursed in like manner.

SECTION IX.—INTEREST AND COSTS.

Calculation of interest.

1. At the same time that he disburses the compensation, the Collector is to pay interest at 6 per cent. on the amount awarded, from the date on which possession was taken of the land. This interest is to be paid, on the proportion of the award to be disbursed in cash, to the date on which payment is offered, or the amount invested under Section XXIX. On the remainder of the sum awarded, it is to be paid to the date from which the remission of revenue takes effect. No interest is to be allowed for any period occupied in the proceedings of Arbitrators to apportion, under Section XV, the amount of compensation fixed by a separate award.

No interest when Collector awards.

2. The Law (Section XXVII) contemplates no interest when the Collector makes the award; and, if the Law and these Rules are obeyed, none can be required. If, therefore, in such a case, any interest is paid, full explanation of the cause must be given.

Costs to be disbursed.

3. The Collector will likewise disburse all costs incurred for measuring lands, Arbitrators' fees, &c.

SECTION X.—PROCEDURE WHEN LAND IS TAKEN UP FOR A ROAD, CANAL, RAILWAY, &c.

Division into miles.

1. The first step to be taken by the Officer appointed to take up the land is to ascertain that the boundaries of the land are marked out in exact accordance with the plans or instructions delivered to him, and that the termination of each mile is clearly defined by side pegs and a cross nicking. The numbers (reckoned consecutively from the starting point of the line), of the miles of which it marks the termination and commencement, should be painted on the front and back of each peg respectively. The Officer should, himself, mark the spots where the line passes out of one District into another.

2. The plans are to be prepared by Surveyors upon the scale of 75 feet to the inch, and the boundaries of each different village are to be distinctly shown in a different colour. Each plot is to be numbered consecutively, from the beginning of each mile, and the area of each plot (in standard bighás of 14,400 square feet), and the name of the proprietor, are to be noted on the plot, on the face of the plan. If the land is being taken for a Railway or Canal, there must be separate series of numbers for each separate class of land (A, B, C, or D). (See Appendices H. and I.)

3. There is to be a separate plan for each mile, and from each separate plan is to be prepared a separate schedule in the Form given in Appendix D.

4. The boundary of a District will, of course, seldom, or never, coincide with the termination of a mile. Unless it does so, a separate plan and schedule must be prepared for each of the broken parts of the mile on either side the boundary, so as to keep the records of each District separate.

5. Again, it is very improbable that the termination of a mile will coincide precisely with the boundary of a holding; unless it does so, the holding must be broken up into the portions lying on either side of the termination of the mile, and planned, and entered in the schedule, accordingly.

6. As soon as the plan and schedule of each mile, or portion of a mile, are completed, they should be submitted by the Surveyor to the Officer appointed to take up the land, who will immediately test the correctness of the Surveyor's work in every particular, making any alterations that he may think necessary in red ink, and returning the rough copy to the Surveyor to be copied fair, as finally approved. The Surveyor will then prepare the usual abstract of his schedule. The Officer will, at the same time, *himself* appraise the quality of the land and the value of the houses, trees, or crops upon it.

7. He will then issue the general and special notices prescribed by Section IV of the Act, and prepare a Register in the Form in Appendix E, in which he will enter the particulars of each case separately. It is desirable, as far as possible, to treat, as one case, all the land, in one plan, for which compensation is to be paid to one person or set of persons. The cases should be entered in separate groups according to the nature of the tenures, as "revenue-free," "revenue-paying," &c.

8. There is to be a separate Register for each separate mile, or portion of a mile, to correspond with the separate plan and schedule of the Surveyor. The Register cannot be completed, entirely, until the proceedings are finally closed, but the Officer should, at once, test the correctness of the areas entered in it by comparing the total area which it shows (which must, of course, be *identical* with that shown in the corresponding plan and schedule of the Surveyor) with

the gross area of the whole mile ascertained by triangulation, or in the most accurate manner that he can. If the result be a difference of more than $2\frac{1}{2}$ per cent., the cause must be investigated, and (if correction is impossible) recorded.

District Abstract.

9. As soon as the Register and Records of each mile are as complete as the Officer can make them, they are to be forwarded to the Collector of the District, who will, when he has received all the records of the portion of the line which passes through his District, prepare an abstract in the Form given in Appendix F.

Papers to be bound up.

10. The abstract should be bound up with the Registers and the schedules and plans, and with the receipts given for compensation paid, and deposited in the Record Room with a proper label upon it.

Classification of Railway and canal lands.

11. In Appendices H and I will be found the Rules of the Governments of India and Bengal, in regard to the classification, &c., of lands taken up for Railways, Canals, &c.

SECTION XI.—MISCELLANEOUS.

Report to be made.

1. A report of all proceedings under the Act is to be made, through the Commissioner, for the information of the Board of Revenue, accompanied by a copy of the award and a Tabular Return in the Form given in Appendix C.

What particulars it is to contain.

2. The following details should always be given in the report, as far as they are applicable:—

1st.—Date of issue of notices under Section IV, Act VI of 1857, with the names of the parties to whom notices were issued, and the manner in which they were served.

2nd.—The date fixed for the enquiry under Section V, the names of the parties who attended on that date, in person or by Agent, and the result of the proceedings on that day, and on future days to which the enquiry was postponed.

3rd.—Any proceedings of the Collector under Section VII.

4th.—The dates and details of all steps taken for the appointment of Arbitrators under Sections X, XI, XII, XIII, or XV.

5th.—Whether the Collectors or the Arbitrators, as the case may be, were authorized to declare the proportions in which the amount awarded should be distributed.

6th.—Any proceedings under Section XXIX and their origin.

7th.—If the amount expended exceeds the amount estimated under Section I, Clause 4, an explanation of the cause.

Bill to be submitted.

3. With the Report and the Returns, should be submitted a Bill, in the Form given in Appendix G, countersigned by the Commissioner. The Board of Revenue will pass on the Bill, with their countersignature, to the Accountant-General, or, in the case of lands

taken for the Public Works Department, or for Railways, or Canals, to the Controller of Public Works Accounts. The Controller will, on auditing the Bill, inform the Collector that he has done so, and the Collector should then, at once, take credit for the amount in his Cash Account. When the charge is upon the Civil Department, the Collector, when submitting the Bill, should debit the amount at once in his Cash Account.

[NOTE.—Printed Skeleton Forms should be procured from the Superintendent of Stationery, and, as a general rule, no other Form should be used.]

4. Alienations of land from revenue-paying estates under this Act should be carefully noted against the estates in the Collector's General Register (A). Alienations to be noted in General Register.

5. With reference to Section XVII, Clause 3 of the Indian Registration Act (XX of 1866), every receipt for one hundred rupees or more of compensation paid under Act VI of 1857 must be registered. It is to be observed that separate receipts for less than one hundred rupees need not be registered, even though they concern one plot of ground, and aggregate one hundred rupees or more. Registration under Act XX of 1866.

APPENDIX A.

[SEE SECTION IV.]

Form of General Notice to be issued under Section IV, Act VI of 1857.

The terms can be slightly altered for the special notices. A receipt should, if possible, be obtained from each individual upon whom a special notice is served.

Notice is hereby given, that bighás katthas
 chittaks, more or less, of land, situate in or near the village of
 bounded as below, and recently marked out and measured, is about to be taken by Government
 for a *(here specify the purpose)* under Act VI of 1857, in accordance with a declaration No.
 dated published in the Government Gazette
 of the All persons interested in this land
 are hereby called upon to appear, personally or by Agent, on the *(enter a date not less than 15*
days from the date of the publication of the notice) at , and to state the
 nature of their interests in the land and the amount and particulars of their claims to com-
 pensation for the same.

Boundaries.

North
 South
 East
 West

Collector.

APPENDIX B.
[SEE SECTION V, CLAUSE 1.]
Form of Award.

Particulars of compensation awarded by _____ under Section _____, Act VI of 1857 (_____) to all the persons interested in the plot of land described below, situate in the village of _____ in estate _____, No. _____, on the Revenue Roll of the District of _____, Pergunnah _____; the said plot is bounded as shown in the plan hereunto annexed, which has been prepared under Section IV, Act VI of 1857, and measures _____ acres _____ rods _____ poles _____ chains. It has hitherto been occupied by _____, but is now, by a Notification No. _____, dated _____, and signed by the Secretary to the Government of Bengal, declared to be required to be taken by Government at the public expense for _____ find the gross annual rent of the said land to be Rs. _____, from which deducting _____ for cost of collection, or say Rs. _____ find the net rent to be _____, the value of which at _____ years' purchase _____ award to be Rs. _____, as _____ in Column 4 below. The rest of the compensation which award _____ is described in detail in the Tabular Statement given below.

No. of separate interests.	Names of persons to whom the amount awarded is payable.	Connection with the land.	GROSS COMPENSATION AWARDED.				Deduct share of fees and costs payable by the parties in whose favor the award is made.	Remaining net compensation payable.	Explanation of entries in Column 6.
			For loss of rent.	For loss of land.	For houses, trees, crops, and miscellaneous.	Total.			
1	2	3	4	5	6	7	8	9	10
1	Nabi Bakeh	Zamindár	140 0 0	.....	.....	140 0 0	7 18 0	182 8 0	
	Damri Miyan	Farmer							
	Muhammad Khan ... ..	.....						
2	Nabi Bakeh	Zamindár	100 0 0	.....	.....	100 0 0	5 10 0	94 8 0	
	Damri Miyan	Farmer							
3	Ram Chand	Ryot ... ..	.....	20 0 0	40 0 0	60 0 0	8 6 0	56 10 0	{ Rs. 15 for a house. " 25 expended in digging a tank.
4	Tilok Saha	Ryot ... ..	.....	20 0 0	.....	20 0 0	1 2 0	18 14 0	
5	Nimay Chand... ..	Neighbour ... ..	.....	.....	10 0 0	10 0 0	0 9 0	9 7 0	For loss of right of way.
Total			240 0 0	40 0 0	50 0 0	890 0 0	18 8 0	811 8 0	

Instructions: I.—Only the land situate in one estate should be included in one Statement. II.—If possible, all the land belonging to one estate, though (as will happen sometimes in the case, e. g., of a road) it may be comprised in several separate plots, should be included in one award. III.—The entries in this specimen are made upon the assumption that the award is not to provide for the apportionment of the compensation. When the award is to provide for the apportionment, the name of each party, and the total amount which, on all accounts, he is to receive, should be given once only. IV.—When the Collector makes the award, the last para. will be omitted, Columns 8 and 9 being left blank. V.—When there is a third Arbitrator, the award is incomplete without his signature.

Chap. I—App. B.]
ACQUISITION OF LAND.

(12)

APPENDIX C.
 [SEE SECTION XI, CLAUSE 1.]
Abstract showing the total compensation paid in cash, and by remission, for the land taken under Government Declaration No. , dated ,

1	No. of Awards.	PART ESTATE. NO FRACTIONS.		COMPENSATION HOW MADE.				DATE		13	14	15	16	17	18	
		No. on Revenue Roll.	Area in acres after deducting area of any land already taken and of any tenures specially registered.	Government Revenue.	Area in acres of land now taken. No fractions.	Remission of Revenue recommended.	Value of Remission at years' purchase.	In cash.	Total (Columns 7 and 8) awarded, as in Column of Award Statement.							On which possession was taken.	On which cash was paid.	On which remission took effect.
1																
2																
3																
4																
5																
6																
7																
8																
9																
10																
11																
12																
13																
14																
15																
16																
17																
18																

APPENDIX D.
 [SEE SECTION X, CLAUSE 8.]
Schedule of Lands in the _____ *Office of the Road from* _____ *to* _____ *District of* _____

1	No. of Plot.	Name of Village.	No. of Estate on the District Roll, and its name.	Name of Proprietor.	Name of intermediate tenant, with description of his rights.	Name of lessee or ryot, with description of his rights.	Names of cultivators, and owners of houses, trees, or crops.	Description and quantity of land.	MEASUREMENT OF EACH PLOT.		DESCRIPTION OF TREES.			DESCRIPTIONS OF PARTS OF HOUSES, &c.					Description of standing crop.
									South to North.	East to West.	Kind.	No.	Age.	Weight.	Description.	Length.	Breadth.	Height.	
1																			
2																			
3																			
4																			
5																			
6																			
7																			
8																			
9																			
10																			
11																			
12																			
13																			
14																			
15																			
16																			
17																			
18																			
19																			
20																			

NOTE.—When the land is taken for a Railway or Canal, a separate Schedule in this Form is to be prepared for each class of land, A, B, C, or D.

APPENDIX E.

[SEE SECTION X, CLAUSE 7.]

General Abstract Register of Compensation paid for lands taken up for the Road from _____ to _____ in the _____ Mile. District of _____

No. of Class.	Name of Village.	Description of Tenure.	Names of Chakmants, with place of residence.	No. of each Plot on the Surveyor's Plan.	DETAILS OF PROPERTY.			AMOUNT OF COMPENSATION.						PAYMENT.		REMISSION OF GOVERNMENT REVENUE.			Sale proceeds of property.	Abstract of Deputy Collector's proceedings.	Abstract of Arbitrators' proceedings.		
					Description of land.	Area in Standard Bighas.	Houses, trees, crops, tank, &c.	By amicable arrangement.			By arbitration.			Date.	Amount, and how paid.	No. on Revenue Roll.	Amount of remission.	Value of remission calculated at years' purchase.				Date of report of remission.	
								Date.	Amount.		Date.	Amount.											
									For trees, houses, crops, &c.	For land.		For trees, houses, crops, &c.	For land.										For arbitration fees.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24

NOTE.—When the land is taken for a Railway or Canal, a separate Register in this Form is to be prepared for each class of land, A, B, C, or D.

APPENDIX F.

[SEE SECTION X, CLAUSE 9.]

General Abstract Register of Lands taken up in the District of _____ for the Road from _____ to _____ during the year 186 _____

No. of Miles.	Names of Estates and Villages in alphabetical order.	Amount of land taken in each Estate.	Area shown by the Register of each Mile.	Compensation fixed for land in each Estate.	Compensation paid in cash for land in each Estate.	Remission of Revenue allowed in each Estate.	Names of persons who received compensation.	Amount of compensation in deposit.	REMARKS.
1	2	3	4	5	6	7	8	9	10

Chap I—Apps. E. & F.] ACQUISITION OF LAND.

APPENDIX G.

[SEE SECTION XI, CLAUSE 3.]

No. _____ OF 186 .

Bill for expenditure incurred by the Collector of _____ for land taken for (here specify the purpose) under Act VI of 1857, as per Declaration No. _____ of 186 .

	Rs.	A.	P.
Amount of Estimate sanctioned			
* Amount of Bills already passed on this account, Nos. ...			
	Rs.	A.	P.
To expenditure incurred in taking up the land, &c., referred to in the under-mentioned Abstract			
Total Rs. ...			

* This need only be inserted when monthly Bills are submitted.

Collector.

Abstract.

For what purpose.	Village, Zillah, or Locality.	Total area of land taken up.	Nature of Charges.	Total Value of the property taken.			REMARKS.
				Rs.	A.	P.	
			Amount allowed by a statement of revenue				
			Amount paid in cash				
			Total amount of award for land only, fixed at years' purchase				
			Amount of award for value of houses, trees, &c., on the land				
			Expenses incurred in taking up the land				
			Total Rs. ...				

N. B.—When the proceedings extend over several months, a monthly Bill should be submitted, accompanied by the awards of the amounts charged in it. The abstract need only be filled up in the final Bill.

APPENDIX H.

[SEE SECTION X, CLAUSE II.]

Rules for taking up land for Railway purposes (by the Government of India), issued 29th June 1861.

1. Land required for Railway purposes may be divided into four Classes,—A, B, C, and D. *First*, Class A, land which a Railway Company receives free of charge, under the contract with the Government, for permanent occupation. *Second*, Class B, land also provided free of cost, but only for temporary occupation. *Third*, Class C, land which the Railway Company has to provide at its own cost. *Fourth*, Class D, land which does not come directly into the possession of the Railway Company at all.

2. Class A will comprise the land required for the permanent works of a Railway, including the road with its bridges, &c., and all stations, workshops, permanent store-houses, and the like, necessary for the line when opened, and which under the contracts is to be provided by Government free of cost to the Railway Companies. The occupation of this land by a Railway Company will be so far permanent, that it will only cease when their contract is terminated or surrendered, and the whole lapses to Government. It is all provided free of charge.

3. Class B will contain land essential for the execution of the permanent works of a Railway, but not required after the completion of the line in part or in whole. It also is provided free of charge. Such is land for spoil banks, for extra excavation to make banks, for river diversion, and for the storage of Railway materials held in stock by the Railway Company, pending the construction of the line, or their despatch to the works.* The occupation of this class of land will be temporary. On its restoration to the Government, the proper time for which will be settled in each case between the Railway Officers and the Consulting Engineer,—it will be for the Revenue Officers to dispose of it to the best advantage of Government.

4. Class C will contain the land which a Railway Company has to provide at its own cost. This is the land which is required for the provision or preparation of materials; for purposes contingent on the actual execution for the works on the line, or for other miscellaneous objects, which the Government recognizes as falling legitimately within the scope of the Railway Company's operations, though not giving the Company a claim to the provision of land free of charge. As a Railway Company is bound to pay for the construction of all works out of the capital, receiving only from Government without charge the land on which the works stand, the provision of all materials and the means of facilitating the execution of all works are to be at the cost of the Railway Company.† It is proper to bear in mind, in fixing the rent, that this land will in part deteriorate by the use to which it is put, and in part will not so deteriorate. In all cases, however, it will be most convenient to deal with the land, in the first instance, in the same manner. It will be taken possession of by Government, and handed over to the Railway Company for occupation at a fair

* This last sort of land is allowed free under the Right Hon'ble the Secretary of State's letter No. 25 of 30th November 1858.

† The following words were also in the original rules :—

"In this class, therefore, will fall all land for brick-making, for quarrying ballast,(a) for houses, for persons employed on the work, &c., so also land for houses for Engine Drivers, and the like on the line when opened, and for other similar purposes, will come under Class C."

But H. M.'s Secretary of State for India thought that any particularization in the rule might raise questions as to the power of Government to alter or vary the terms of the contract (a power which the Government has no intention of claiming). It has, therefore, been thought best to give these words in a note simply for the guidance of the Officers of Government and parties interested, as to the construction which Government puts on the contract, in regard to certain points of frequent practical application.

(a) In the original rules the words "for roads to works in progress" here found place. They have now been struck out as calculated to mislead. It is clear a road may be required from a site used temporarily for storage of materials itself in Class B. This would carry the road itself into the same class. A road from a brick-field or quarry would be in the same category as the brick-field or quarry, viz., Class C. Whereas a road from a detached but permanent store-yard, although leading "to works in progress," would not the less come under Class D, should such road still be necessary after the completion of those particular works. Thus, generally, the circumstances of the tenure of land at the end of the road furthest from the Railway will decide the class into which the road itself shall be placed.

rental. When the necessity for occupation ceases, the land will be given up again to Government by the Railway Company, the proper time for this being determined, as under Class B, by the Railway Officers and Consulting Engineer.

5. Class D will contain that land which, being required in consequence of the works of a Railway, still does not come directly into the occupation of the Railway Company; it will be provided free of charge. It will be exclusively land for roads; either new roads leading to Railway Stations, or to permanent store-yards or workshops detached from the main works, diversions or changes of old roads made necessary by Railway works.

6. Inconvenience is likely to arise if Railway Companies are permitted to hold land on their own account, or otherwise than is above explained. By causing them to rent from the Government all land to which they are not entitled free, in the manner above explained, simplicity in the tenure of their property will be secured, which will be a matter of importance at a future time when the Railway may be transferred to Government. The determination of the value to be paid by the Government for any land not included in Class A which might be held by a Railway Company, would certainly be in such an event a great embarrassment.

7. House, trees, tanks, or other property, on land which is not provided free of charge, and for which special payment or compensation is necessary, will be paid for, at once, by the Railway Company. In the case of land provided free of charge, the materials, &c., derived from the "clearance" of the surface, which then will be at the expense of Government, will be disposed of by the Revenue Officers to the best advantage.

8. All land required for a line of Railway will be applied for in continuous portions; the plans will be drawn to a scale of 150 feet to the inch, and the measurements and areas will be recorded in accordance with the fiscal divisions of villages, estates, or *monzaha*, *pergunnahs*, and *zillahs*, in a schedule, of which a Form is annexed, showing in detail the several classes to which the land belongs.

9. The several classes of land will be colored pink, yellow, purple, and green, respectively, in the plans, and the exact purpose to which each parcel of land is to be devoted, will be noticed in the schedule.

10. Detached portions of land should be referred to some fixed point on one of the main sheets, with such distances and compass or other bearing as will enable the land to be identified at once. A corresponding entry should also be made on the main sheet to draw attention to the detached portion.

11. The general correctness of the plans and schedules of the Railway Engineers being attested by the Consulting Engineer to Government, the applications will be forwarded to and dealt with as may be necessary by the Revenue Authorities under the orders of the local Government. The Revenue Officers are to be held strictly responsible for the regular adjustment, by Railway Companies, of all charges on account of land to be determined in the manner above explained.

12. A complete set of land plans should be recorded in the Chief Engineer's Office of each Railway, and a copy forwarded to the Consulting Engineer to Government, by whom a duplicate will be given to the Revenue Board, which in turn will supply Collectors of Districts with transcripts of parts included in their respective *zillahs*. When it may be found expedient, in order to expedite the making over of the land, to employ a special Land Commissioner for this duty, the Railway Engineers should supply an additional copy of the land plan for the use of the Land Commissioner.

13. The Consulting Engineer to Government and local Revenue Authorities will, respectively, be held responsible for the punctual fulfilment of the foregoing orders in the several Departments, and for the careful record of plans in their respective Offices.

14. All contemplated changes in the land in possession of a Railway Company should be promptly reported by the Railway Agent to the Consulting Engineer to Government, who will notify the same to the local Government. It will be for the latter to see that the necessary steps are taken by the Revenue Authorities for entering such changes in their records, and for carrying out all further proceedings that are requisite on such an occurrence.

15. It will be necessary for the local Government to see that a correct register and record of title of all Railway lands is maintained; for the whole of such lands will one day revert to the Crown. Also that all rents or payments for clearances, &c., chargeable in behalf of Government against the Railway Company, are duly realized.

16. It is essential that there should be for each Railway one set of plans, in a regular sequence, to show all the land; and that the plans of each Railway Company's estate, after they have once been prepared, should constantly be corrected and always be maintained complete.

FORM OF SCHEDULE.

Plan. Sheet No.
 Railway
 District
 Schedule of land required for the use of the Railway in
 Village
 Pergunnah
 District

No. on Plan.	Purpose for which required.	PAYABLE BY GOVERNMENT.			PAYABLE BY RAILWAY COMPANY.
		A. (Pink.)	B. (Yellow.)	D. (Green.)	C. (Purple.)
		Land for permanent occupation by Railway Company.	Land for temporary occupation by Railway Company.	Land to be occupied by Government permanently.	Land for occupation by Railway Company permanently or temporarily.

Consulting Engineer to Govt.

Chief Engineer—Railway.

APPENDIX I.

[SEE SECTION X, CLAUSE II.]

Rules for taking up land for the Orissa Project (by the Government of Bengal), issued 2nd February 1865.

1. Land required for purposes connected with the Orissa Irrigation Project is divided into three Classes, A, B, and C:—

1st.—Class A. Land which the Company receives for permanent occupation free of charge under the contract with Government.

2nd.—Class B. Land also provided free of cost, but for temporary occupation.

3rd.—Class C. Land which the Company has to provide at its own cost.

2. Class A will comprise the land required for the permanent works of irrigation, that is, for canals and their banks, for feeders and escape channels, for tanks, reservoirs, canal-embankments, dams, drainage works, and so forth, which, under the contract, is to be provided by Government free of cost to the Company. The occupation of this land by the Company will be so far permanent that it will only cease in the event of their contract being terminated or surrendered, when the land with the works would lapse to the Government.

3. Class B will contain land essentially required in the construction of the permanent irrigation works of the Company, but not required after the completion of the works in part or in whole. The occupation of this class of land which is provided free of charge will be temporary. On its restoration to the Government, the proper time for which will be settled in each case between the Agent of the Company and the Superintending Engineer, it will be for the Revenue Officers to dispose of it to the best advantage on account of Government.

4. Class C will contain land which the Company may require, but which must be provided at its own cost, viz., land for buildings, ware-houses, work-shops, offices, and so forth, or for the preparation or provision of materials, or for purposes contingent on the actual execution of works of irrigation, or for the regulation of rivers and their inundations, which the Government may recognize as falling legitimately within the scope of the Company's operations, though not giving the Company a claim to the free provision of land. Land under this class will be taken possession of by Government, and be handed over to the Company, to be paid for, including the value of the abatement of any Land Revenue, and all charges that may be incurred on account of the said land, in the manner and at the times specified in the 11th clause of the contract, provided that such land, until paid for, shall remain the property of Government, and shall not be alienated by the Company.

5. Land made over to the Company permanently, whether by free grant or for payment, will be free from ordinary Land Revenue, but will not be relieved from the ordinary liabilities of similar land held by other parties free of revenue demand.

6. Houses, trees, tanks, or other property on land which is not provided free of charge, and for which special payment or compensation is necessary, will be paid for, at once, by the Company to the Collector, who will hand the amount over to the owners. In the case of land provided free of charge, the materials, &c., derived from the clearance of the surface, will be disposed of by the Revenue Officers to the best advantage.

7. No application for land will be received by Government until the project, or part project for which it is required, shall have been approved of by Government.

8. Every application for land shall state the project, or part project, for which it is required; and if for a line of works, shall be accompanied by a tracing from a Map on a scale of one inch to a mile, showing the general direction of the line with its terminal stations; or if for a plot of land, or detached portion of land, the Map shall be on a scale of 330 feet to the inch, and shall show clearly the proposed boundaries and the village, mouzah, pergunnah, and zillah in which it is situated.

Every application is also to be accompanied by a schedule in the annexed Form (1), showing the order of Government conveying approval to the project in connection with which the land is required, the purpose for which it is to be applied, the extent (and, in the case of a line of works, the length and the average width) of the strip of land required, and stating by whom the compensation or price for the land is to be paid.

9. In the case of lands under Class B (those required for temporary occupation) the period for which occupation is probably required is to be noted.

10. The application, with Map and Schedule, shall be forwarded by the Agent to the Superintending Engineer, who, after seeing that the land is required for an approved project and attesting by his signature the correctness of the documents, shall transmit them to the Commissioner, who will fill in the probable cash outlay in obtaining possession of the land and forward the documents to the Board of Revenue, accompanied by a draft Declaration to be published under Act VI of 1857.

11. On the Declaration being issued, a Revenue Officer shall accompany the Irrigation Company's Officers, to pay, on the spot, for any damage done in removing obstructions, or in marking out the boundaries of the land to be taken up; and the Collector will be responsible for seeing that all such charges as may be payable by the Company are recorded as due by the Company, to be recovered as laid down in the contract.

12. When the Irrigation Company's Officers have been placed in possession, a plan of the land actually made over to the Company, drawn to a scale of 330 feet to an inch, in which the land of Class A shall be colored pink, of Class B yellow, and of Class C purple, and also a schedule of the lands in the Form II, shall be prepared by the Irrigation Company's Officers in duplicate, to be attested by the Collector who makes over the land. The plans and schedules should bear similar numbers, and be numbered consecutively from No. 1. The Collector will forward the documents to the Secretary to the Board of Revenue, who will return one set to the Irrigation Company, to serve as a record and title deed of the lands made over to them; and the other set to the Chief Engineer of Government, by whom a complete copy will be given to the Revenue Board, which, in turn, will supply Collectors of districts with transcripts of the portions included within their respective districts.

13. The Chief Engineer to Government and the local Revenue Authorities will, respectively, be held responsible for the punctual fulfilment of the foregoing orders in their several Departments, and for the careful record of plans in their respective Offices.

14. The Revenue Officers will further be held strictly responsible for the fulfilment by the Company of all their liabilities under the contract in respect of lands. All contemplated changes in the land in possession of the Company must be promptly reported by the Agent to the Superintending Engineer, whose duty it will be to report the same to the Chief Engineer of Government, who will see that the necessary steps are taken by the Revenue Authorities for entering such changes in the records, and for carrying out all necessary further proceedings.

15. It will be the duty of the Board of Revenue to see that a correct register and record of the title is maintained of all the Irrigation Company's lands, the whole of which may one day revert to the Government. Also that all payments chargeable on behalf of Government against the Company are duly realized.

16. It is essential that there should be one set of plans in a regular sequence to show all the lands made over to the Company, and that the plans, after they have once been prepared, should be corrected as required and be maintained complete.

FORM OF SCHEDULE I.

ORISSA PROJECT.

SCHEDULE NO.

Schedule of Land required for the use of the East India Irrigation and Canal Company, as shown in Plan No. , for a line of from to

No. and date of Government letter approving the project for which this land is required.	Purpose for which required.	AREA OF LAND IN ACRES.			Probable outlay in acquiring possession.	Class of Land.	REMARKS.
		Length	Average Breadth.	Estimated Area.			
No. 2370, dated 10th November 1864.	1st Section of High Level Canal from Cuttack to Brahminee River ...	30 miles	150 feet	545.45		A Payable by Government.	
	For quarrying Stone ...	...	.....	6½		C Payable by the Company.
	Spoil Bank for Bal-poor cutting ...	1,700 feet	120 feet	4.68		B Payable by Government, but required only for two and a half years.	

A. B.,

C. D.,
Supdg. Engineer.

Agent, East India Irrigation and Canal Company.

E. F.,
Collector.

FORM OF SCHEDULE II.

ORISSA PROJECT,—No.

SCHEDULE No.

*Schedule of Land made over to the East India Irrigation and Canal Company
in connection with the project for*

No. and date of Declaration under which taken up.	LOCALITY.			AREA OF LANDS IN ACRES.			Period of temporary occupation.	Date from which possession was given to the Company.
	District.	Pergunnah.	Village or Estate.	Land for permanent occupation paid for by Government.	Land for permanent occupation to be paid for by the Company.	Land for temporary occupation to be paid for by Government.		

The above-mentioned land is shown on plan, being the same number and date as this Schedule.

A. B.,

Collector.

Received possession of the above-mentioned land on behalf of the East India Irrigation and Canal Company.

C. D.

CHAPTER II.

Budget, and Miscellaneous Treasury, Rules.

SECTION I.—GENERAL OBJECTS OF THE BUDGET AND AUDIT SYSTEM.

- Object. 1. The objects of the Budget and Audit system are to ascertain, beforehand, the probable requirements of the public service, and the probable resources available to meet them.
- Results expected. 2. The Government of India is thus enabled to review and provide for the wants made known to it, and to maintain an effectual check on the subsequent expenditure.
- Estimates to be prepared. 3. For this purpose, every Office, in every Department, is required to prepare, annually, an estimate of its probable receipts and disbursements during the coming year. This is to be submitted, through the Head of each Department, to the Local Government, and, ultimately, to the Government of India, by which the Estimate of charges is finally sanctioned and laid down as the guide for expenditure during the coming year.

SECTION II.—ESTIMATES BY DISTRICT REVENUE OFFICERS.

- Form. 1. The Estimates of each local Office are drawn up in Forms annually furnished by the Accountant General. In these Forms, the receipts and charges are divided into "*Classes*;" the Classes are, again, divided into "*Departments*;" the Departments into "*Sections*;" and the Sections into "*Detailed Items*."
- Due date. 2. The Estimates of District Officers must be submitted to the Commissioners of Revenue early in September of each year, and Commissioners will pass on the District Estimates, with their own, to the Board of Revenue, on or before the 30th September in each year.
- Comparison. 3. The Estimate of Revenue is to be compared with the *actual results* of the past year, and the *estimate* of the current year: the Estimate of Expenditure, with the *estimate of the current year* only. The *estimated charges* of the current year, under the heads of "*Land Revenue*," "*Excise*," "*Customs*," "*Salt*," and "*Stamps*," as sanctioned by the Supreme Government, are furnished to each Office by the Accountant General.
- Explanation to be given. 4. If the estimated receipts or charges, under any head, exceed, or fall short of, the amounts entered in the Column or Columns with which the comparison is to be made, by 5 per cent., a careful explanation of the cause of this anticipated difference must be given, and any orders from which it results, quoted.
- Form of explanation. 5. A separate sheet of explanations should be submitted with the Estimates, and to each explanation entered in this sheet should be prefixed the Department, Section, and Item to which it refers.

6. The estimates are to show the sums which the Officer Principle expects actually to receive and disburse during the year, without preparation reference to the period for which the receipts and disbursements are due. Any circumstances likely to lead to an increase or decrease of receipts or disbursements under each head must be carefully weighed, and as accurate a calculation as possible of the eventual out-turn must then be made.

SECTION III.—ESTIMATES OF REVENUE.

1. The *demand* on account of all items entered in Return No. X, Land Revenue which is due during the year may be entered; unless there is special reason to believe that the collections will prove either less or more than the demand.

2. Under "Instalments of Payments on account of Grants of Waste Lands, of Waste Land or Rent of Grants," should be entered only receipts from Grants made under the *Old Rules*. Sale or Redemption proceeds of lands sold under the Waste Land Rules, and money paid in redemption of the revenue of petty estates, appear in the Estimates of Public Debt, which are not submitted to the Board of Revenue.

3. The *gross* proceeds of Opium sold for local consumption are to be entered; credit will be given, to the Opium Department, for the cost of production, by the Accountant General.

4. Interest connected with the Local Service, and interest on the unpaid portion of the purchase or redemption money of Waste Land, should be estimated.

SECTION IV.—ESTIMATES OF EXPENDITURE.

1. It must be remembered that all grants not actually expended before the close of the financial year, must, therefore, be not expected to be disbursed in the current year. Fresh provision must, therefore, be made for any sanctioned charge which is not expected to be disbursed in the current year. Grants lapse with the year.

2. NO ITEM OF ANY KIND, NOT FULLY AND FORMALLY SANCTIONED BY PROPER AUTHORITY, MUST BE INCLUDED IN THE BUDGET ESTIMATES. Unsanctioned charge not to be entered.

3. *Pensions* are not to be included in the Revenue Department Estimates. The Accountant General prepares a special Budget for these.

4. No count is to be taken of "*acting*" allowances; the substantive pay of every office is to be entered without reference to the individual filling it. Acting allowances.

5. The *entire* salaries of all Officers employed partly in the Revenue and partly in other Departments, are to be shown in the Revenue Budget. The Accountant General will make the necessary debits to other Departments. Officers employed in two Departments.

Contingencies. 6. It is necessary to note the distinction between *Office* contingencies, which are shown as part of the establishment, and other contingencies, which are debitable to the "Miscellaneous" heading of the Departments to which they belong. Stationery, in the District Estimates, is not to include that which is obtained from the Government Stationery Office, nor printing, that done at the Alipore Press.

SECTION V.—EXTRA BUDGET GRANTS

Form of application.

Are to be applied for in the following Form. It must be remembered, here again, that no Extra Budget grant must be applied for, except to meet SANCTIONED expenditure :—

Application for an Extra Budget Grant in the District of _____

Budget Head.	Assignment under the Head for the year.	Additional grant now required.	Financial year in which the amount has been, or is to be, actually paid.	Explanation of cause of additional requirement, with No. and date of orders sanctioning the outlay.	REMARKS BY			
					Commissioner.	Board.	Accountant General.	Govt. of Bengal.
1	2	3	4	5	6	7	8	9

SECTION VI.—POWERS OF THE DIFFERENT AUTHORITIES UNDER THE BUDGET SYSTEM.

Government of Bengal.

1. The sums granted under the different Heads of Service are subject to variation at the discretion of the Local Government, provided—

First.—That every alteration in the distribution of the charges of a Department be reported, with all details, to the Supreme Government.

Secondly.—That no salary of any Officer appointed by any Government be altered or re-distributed without the previous sanction of the Supreme Government.

Thirdly.—That no general rates of pay or allowances be altered, nor any charge incurred which can pledge the Government beyond the year to which the Estimate relates, without the previous sanction of the Government of India.

Fourthly.—That the Rules relating to the control of the Supreme Government over pensions and superannuations are not interfered with.

Board.

2. The Board of Revenue has power to sanction all transfers of charge from one *detail of a Section* to another of the same Section.

SECTION VII.—CURRENCY NOTES.

1. Currency Notes are to be received freely in payment of all Receipt and Government dues, and to be issued, freely and without enquiry, either in exchange for silver, or in payment of sums due from the Government, or in exchange for notes of the same circle of issue but of different values. issuo.

2. Persons receiving money from a Government Treasury should be asked whether they wish to receive the whole, or any part, thereof, in notes; but no influence is, on any account, to be used to induce any one to accept notes rather than silver. Not to be forced on payee.

3. Unless specially authorized* by the Accountant General to adopt a different practice, Treasury Officers may not cash currency notes, except, in small sums, as an accommodation to private parties or travellers; and they must take care not even to do this to such an extent as to affect materially their cash balances. Not to be freely cashed.

4. Whenever a supply of notes is required for the use of a Treasury, the Collector is to apply to the Accountant General for a remittance, stating the amount and the denominations required. Indents.

5. A sufficient stock of notes of the values not exceeding Rs. 100 is always to be kept on hand to meet local demands. The Accountant General is instructed to comply, freely, with indents for notes of this kind. He will not, ordinarily, comply with indents for notes of a higher value until it is reasonably shown that they are required for local circulation. Small Notes will be supplied freely.

6. Notes are never to be returned to the Presidency, or remitted to any other Treasury, except under the direct instructions of the Accountant General. When a remittance is to be made, the left-hand halves of the notes only are to be sent in the first instance; the right-hand halves being retained until the receipt of the left-hand halves is acknowledged. As soon as the first halves of the notes are dispatched, the notes are to be registered, and entered in the accounts, as *issued*; and as soon as the first halves of a remittance are received, the notes are to be registered, and entered in the accounts, as *received*. Covers containing halves of notes are invariably to be registered in the Post Office. Remittance of Notes.

7. A Register, bearing the countersignature* of the Officer in charge of the Treasury, is to be kept at each Treasury, in the following Form:— Register.

Register of Currency Notes received and paid at the Treasury.

Date of receipt.	From whom received.	No. of each Note.	Value of each Note.	Date of issue.	To whom issued.
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* The Treasury Officers of the following Districts have been so specially authorized to date:—

Balasore, Backergunge, Bhangulpore, Bulloah, Chittagong, Cuttack, Jessore, Kamroop, Maldah, Midnapore, Mymensingh, Nowgong, Nuddea, Pooroe, Tipperah.

- Issue in order. 8. The entries in this Register will include notes of all values. The notes are to be entered in the order in which they are received, and issued in the order in which they stand on the Register;—the note of the particular value required, which stands first on the Register, being first issued. Treasury Officers are prohibited from inscribing their names on the notes that they issue.
- Abstract Register, and Return. 9. An abstract Register (No. 79) of each day's transactions is to be kept in the Form furnished by the Board of Revenue; and a Return (No. XVII) of the Receipts and Issues of Notes at each Treasury is to be made, quarterly, to the Board, in the form that they may prescribe.
- Systematic arrangement. 10. Currency Notes are to be kept, arranged in the order in which they are entered in the Register prescribed by Clause 7, in a separate tin or iron box, inside the double-locked treasure-chest; a small supply of the lower values only, being left in the Treasurer's charge, for current purposes.

SECTION VIII.—MONEY ORDERS.

- Appointment of Agent. 1. The Collector is to appoint the Money Order Agent, subject to the confirmation of the Financial Department: ordinarily, he should be the Treasury clerk.
- Security. 2. The Agent is to give his own bond for Rs. 500, and that of one or more respectable parties, to the same amount, as security for the faithful discharge of his duties.
- Collector may decline to issue. 3. The Collector has the option of refusing to issue money orders when he sees sufficient reason for doing so; as, for instance, when too much silver is accumulating in his treasury, or when it shall appear to him that the money order system is being diverted from its proper object, and being used for the purpose of making extensive remittances.
- Not to pay. 4. The Collector cannot decline to *pay* any amount of orders; but he should report to the Controller and the Accountant General if the amount drawn upon him becomes inconvenient.
- Agent's maximum balance. 5. The Agent's balance is never to exceed Rs. 500; and it may be fixed at a less sum if the Collector deem it advisable. If a less sum than Rs. 500 is fixed, the Controller should be informed; any sum above the fixed balance is to be, immediately, paid into the treasury, and the Collector's receipt taken.
- Balance to be locked up daily. 6. The Agent's balance is to be deposited, every evening, in the treasury, in a sealed bag, which may be, at any time, opened and examined by the Collector.
- Receipts to be exchanged with Treasurer. 7. The Treasurer should give a receipt for the bag at night, and take a receipt for it in the morning, in a double column book, according to prescribed form.

8. The Agent's real balance is to be handed to the Collector Monthly deli- before the close of the treasury on the last open day of each month, very of bal- in order that he may include the amount in his Cash Balance ance. Report.

9. The Collector is to furnish funds to the Agent on his re- Supply of ceipt, attesting a duplicate receipt for transmission to the Controller. funds to Agent. Funds are to be advanced only in even hundreds of rupees; but small money is to be given to the Agent, in change, when he requires it.

10. On the 1st of each month, or as soon afterwards as possible, Return to a Statement in the following form, showing the receipts from, and Controller. payments to, the Agent, is to be transmitted to the Controller :—

Account with the Money Order Agent for the month of

Date.				Paid to the Agent.	Received from the Agent.
October 1st	...	...	...	200	
" 5th	...	...	...	400	
" 8th	...	...	...	.....	500
" 8th	...	...	...	.....	500
" &c.					
" &c.					
Total				...	

A. B., Collector.

11. The Collector is to keep the Accountant General well in- Reports to formed of the working of the system, and to report to him if it Accountant affects the Cash Balances to any practical extent. General.

12. The Collector is to exercise a general control over the Control over Agent, to see that he does his duty, and that every convenience is Agent. afforded to the public.

13. The Collector may suspend the Agent, and substitute Suspension of another person in his stead, at any time; reporting his reasons to the Agent. Controller. If no substitute is available, the Collector must, himself, carry on the duties of the office.

14. The advices and other correspondence of the Agents, if Postage. dispatched by post, must bear service labels.

SECTION IX.—REMITTANCES.

1. All orders for remittances are to be acknowledged by re- Orders to be turn of post, and carried into effect without delay; in the event acknowledged. of remittances being unavoidably delayed beyond two days, the cause of delay is to be reported to the Accountant General.

- Dispatch to be reported. 2. A letter is to be forwarded to the Accountant General, notifying the date of dispatch. As soon as the remittance is dispatched, it is to be charged in account.
- Responsibility of Collector and Treasurer. 3. Collectors, and their Treasurers, are responsible for the contents of the treasure boxes. A remitting Collector is strictly enjoined to satisfy himself, by personal inspection, that the amount of treasure described in the invoice (which is to specify the description of coin and the mode of conveyance), is really contained in the boxes.
- Packing. 4. Remittances of treasure should be packed in boxes of well seasoned wood, a sufficient stock of which should be kept, always ready, at remitting treasuries. The boxes are to be covered with gunny cloth, and sealed. Each box should contain five bags of Rs. 1,000 each. The boxes should be screwed and bound with hoops, which are not to be fastened to the boards, but rivetted to each other where they cross.
- Boxes to be numbered and addressed. 5. Each box is to be numbered, the names of the treasury from whence dispatched, and that to which it is forwarded, being distinctly written on the box itself, and also on the gunny covering. As an additional precaution, to prevent the difficulty which would occur in identifying a remittance in the event of the writing on the boxes or gunny coverings becoming defaced or obliterated by any accident, a ticket should be put into each box, stating the denomination, tale, and value of the contents, and another into each bag to the same purport.
- Buoy to be attached. 6. To each box designed for water conveyance, or having to cross any stream in transit by land, should be attached a buoy of unsplit bamboo, about three feet in length and not less than nine inches in circumference, with a rope, at least twenty cubits in length, one end of which should be fastened to the box and the other to the buoy. The length of rope should of course be increased in proportion to the known depth of the rivers by which the treasure is to be conveyed. This rope should never be wound about the box, but should be loosely coiled, with the buoy, upon the box.
- Sealing and weighing. 7. Each separate box must be sealed and weighed at the time of dispatch, and its weight entered in the remittance invoices, and in the receipt of the Officer entrusted with the remittance. A similar weighing of boxes must also be made on receipt of a remittance from any other district, whether consigned to the treasury of the receiver or to another district, via his treasury. The result of this weighing must be entered in the receipt given to the Officer delivering over the remittance.
- Weightment on shipment. 8. When remittances are sent by steamers, the weight of each box must be taken, and noted, at the time of its receipt on board the steamer.
- Duties of Escort Officer. 9. The Officer furnishing a treasure escort is the proper person to determine its strength. The Officer in command of the

escort is responsible only for the preservation and safe delivery of the boxes or cases made over to him, with unbroken seals, untampered with, and in the condition in which they are committed to him. He may, and should, refuse to take charge of any box or package which is not substantially and safely packed, or which bears any appearance of having been tampered with.

10. The Form of receipt to be granted by an Officer commanding an escort shall be as follows:—

Form of the receipt to be given by the Escort Officer

Received from A. B. of in good order, and duly sealed, numbered, and marked, the following boxes for delivery to the of viz.,

Marked A. I.—A box weighing maunds
seers chittacks, said to contain five thousand Rupees, and valued at Rupees.

Marked A. II.—A box weighing maunds
seers chittacks, said to contain five thousand Rupees, and valued at Rupees.

Marked B. I.—A box weighing maunds
seers chittacks, said to contain 10,000 copper pyce, and valued at Rupees

A. B., Asst. Supt. of Police.

11. The Escort Officer (who should invariably be furnished with a letter of instructions as to the destination and delivery of the treasure, so as to prevent any misapprehension or mistake on his part), having delivered over charge of the remittance, will obtain a receipt for so many boxes in good order and said to contain so much treasure.

12. Officers Commanding treasure escorts should be particularly instructed to enforce Clause 6 while the treasure is on board boats, and to be careful that the buoys are kept attached to their respective boxes, and that the ropes are not entangled or wound about the boxes; so that, in the event of the boats sinking, the buoys may readily indicate the position of the treasure.

13. Officers in charge of treasuries intermediately situate will, after personally satisfying themselves, by an examination of the boxes, their external appearance, weight, and other particulars, per invoice of the Remitting Officer, that they are in good order, forward them to their destination, with a note of their observations, without examining or crediting their contents in account.

14. In all cases in which there may be reason to suspect that a remittance has been tampered with, either from external appearances, or from a discrepancy between the description and weight of the boxes and the particulars given in the invoice, it should be opened and examined, forthwith, in the presence of the Treasury Officer, and, if possible, of the Officer in command of the escort;

and, in the event of any deficiency being discovered, a strict enquiry should be instituted, and the result reported to the Remitting Officer, to any Officer who may have forwarded the remittance intermediately, and to the Office of Account direct.

Weightment
on arrival.

15. On receiving remittances, Collectors (in order to ascertain the contents and amount,) will, after weighment in gross, without delay, cause the contents of each box or bag to be emptied into another, and, passed through the scales. The treasure is then to be secured in separate chests and kept distinct from other treasure, under the joint keys of the Collector and the Treasurer, until regularly examined and brought to account.

Receipt to be
sent.

16. When the whole remittance has been examined and found to be correct, a receipt is to be granted to the Remitting Officer.

Report to
Accountant:

17. On the arrival of a remittance, notice thereof is to be given to the Accountant General; and when the remittance has been examined and brought to account, the remittance roll for the same is to be immediately returned to that Officer.

Deficiency of
out-turn.

18. The treasurer of the remitting treasury is liable for all deficiencies of out-turn and entitled to any surplus out-turn, except when the surplus arises from the difference between the real and nominal value of the coins. A surplus arising from this cause can only be allowed as a set-off against any deficiency in the remittance in which it occurs. Adjustments, on this principle, may be sanctioned by the Commissioner.

Treasurers'
agent.

19. A treasurer is entitled to send an agent, at the public expense, to be present when the remittance is examined. The expense of remittances and of measures adopted for the protection of treasurer is chargeable to Government, and may be disbursed under the authority of the Commissioner. An agent need, probably, seldom be sent with a remittance from one District Treasury to another, as discrepancies between the amounts dispatched and received between District Treasuries are of rare occurrence.

Remittances
of uncurrent
coin to
Calcutta.

20. In all cases, when the agency of private Steam Boat Companies is employed in remitting uncurrent coins to Calcutta, they should be consigned to the Commissioner of Police, who will provide a guard for their removal from the Steamer to the Mint. The probable time of arrival should be previously notified to the Commissioner of Police.

Counterfeit
coin.

21. All plugged and counterfeit coins found in a remittance, are to be cut in half in presence of the Treasury Officer. Such coins must, on no account, be brought to credit in the accounts. The Treasurer will be held responsible for all base coins admitted into the treasury.

District
remittances.

22. The above Rules should, as far as they are applicable, be applied to the case of money sent from the Central Treasury in a District to any Subordinate Treasury, or to any Officer in the interior, and *vice versa*. Money so sent should always be securely packed in sealed boxes, and a receipt taken from the Police Officer in charge of the escort.

SECTION X.—CHARGE OF TREASURY.

1. On sufficient cause being shown, Commissioners of Revenue Appointment may authorize Collectors to transfer to any Assistant or Deputy of Assistants Collector any, or all, of the administrative duties connected with or Deputies the treasury.

2. It is, however, to be clearly understood that a Collector does not save does not, by such transfer, divest himself of his responsibility for Collector's the good ordering of the business of the treasury, and that he is responsibility. not exempted from the duty of examining and certifying to the amount of the Cash Balance every month, as explained in Clause 5.

3. The power of drawing bills on other treasuries is not to Drawing bills. be exercised by any Assistant or Deputy Collector, until his authority to do so has been notified in the *Gazette*, under the signature of the Commissioner.

4. A Native Deputy Collector must not be put in charge of Native Deputy a treasury unless he has a fluent acquaintance with the English Collector. language.

5. A Collector is bound to ascertain personally that the Cash Treasury to be Balance shown in the accounts is, at the commencement of each personally month, in his custody. If he is prevented from performing this examined by duty, the Officer to whom he delegates the duty must sign the Collector, certificate; and the cause of the duty being delegated, must be explained. Nothing but absolute physical inability will be, generally, considered a sufficient reason for the delegation of this duty.

6. The money in the exclusive charge of the treasurer should in what way. be weighed or counted, at the monthly examination, and some of the bags under double lock opened at random and examined.

SECTION XI.—TREASURER.

1. Only such a sum is to be left in the exclusive charge of To be entrusted the treasurer as is sufficient for the ordinary disbursements of the treasury for a short time. This sum should probably never exceed ed with limited sum only. 5,000 Rupees. With this exception only, the treasure should be under the joint keys of the Collector and the treasurer.

2. The Collector is responsible, personally, for all disbursements Responsibility of cash or stamps that he orders. of Collector.

3. The treasurer is responsible for any money that he dis- and of trea- burse without an Order for Payment, even with the Collector's surer. sanction. He is also responsible for any loss by the receipt of light weight or uncurrent rupees.

4. The treasurer may receive no public money, except at the Receipt of public treasury, upon pain of immediate dismissal. public money.

5. Collectors are to take charge of any Church plate commit- Church plate ted to them by Chaplains for safe custody in the treasury. to be received.

6. The treasurer may receive no *private* cash or valuables for Private money deposit in the public treasury. not to be received.

Subordinates. 7. The treasurer should be allowed to appoint his own subordinates.

1st Grade Treasurers. 8. The Treasurers of Sylhet, Tirhoot, Sarun, Chittagong, and Behar are 1st Grade Officers, receiving 100 Rupees a month and giving 20,000 Rupees security.

2nd Grade Treasurers. 9. Those of the following Districts are 2nd Grade Officers, receiving 80 Rupees a month, and giving 15,000 Rupees security:—

Backergunge.	Hooghly.	Moorshedabad.
Bhaugulpore.	Jessore.	Mymensingh.
Burdwan.	Midnapore.	Nuddea.
Cuttack.	Monghyr.	Shahabad.

24-Pergunnahs.

3rd Grade Treasurers. 10. The remainder are 3rd Grade Officers, receiving 60 Rupees a month, and giving 10,000 Rupees security.

SECTION XII.—MISCELLANEOUS.

Short weight rupees how to be received. 1. Rupees that have lost more than 2 per cent. from ordinary wear, are to be received, as bullion, by weight, in all public treasuries, in satisfaction of Government demands, without any charge for seignorage.

Copper coin how far a legal tender. 2. Copper coin is a legal tender only for a fraction of a rupee, and is not to be received from the public at Government Treasuries in larger quantities.

When to be recalled. 3. If the inscription upon a copper coin is illegible, it is not to be re-issued from a Government Treasury, but reserved for transmission to the Mint.

District collections not to be received in copper. 4. District Receivers, such as Officers in the Excise and Post Office Departments, may not pay in their collections in copper. They are authorized, however, to charge one or two pycs in the Rupee (when such a charge is necessary) for converting the sums which they receive in copper into silver. Whenever this charge is allowed, the gross amount should be credited, and the loss by exchange debited, in the Collector's accounts.

Board must authorize allowance for exchange. 5. A District Officer is to obtain the general sanction of the Board of Revenue before allowing any charge, in his District, for exchange of copper coin under the previous clause.

CHAPTER III.

Civil Suits.

SECTION I.—DUTIES OF GOVERNMENT PLEADERS.

1. Whenever the Government Pleader shall receive a summons to answer to an action brought against Government, he shall note the date of receipt on the back of the summons, and shall, at once, forward it, together with a copy of the plaint to which it refers, to the Collector. Summons to answer.
2. Whenever the Government Pleader shall receive instructions from the Collector to prepare a draft answer or a draft plaint in any case, he shall note, on the back of the instructions, the date of their receipt, and shall, at once, prepare the paper required, and transmit it to the Collector. Preparation of draft plaint, or answer.
3. Whenever the Government Pleader shall receive instructions from the Collector to make application for any extension of time within which to file any answer to any plaint, he shall note, on the back of the instructions, the date of their receipt, shall at once act upon them, and shall, immediately, inform the Collector of the result of the application. Application for extension of time.
4. When an answer has been filed in any suit instituted by Government, the Government Pleader shall send a copy of such answer to the Collector, an abstract of any evidence by which the answer is supported, and his own opinion as to the legal bearing of the answer. Reply of Defendant.
5. Whenever the Government Pleader shall receive instructions from the Collector to appear in the prosecution of any case, he shall note, on the back of the instructions, the date of their receipt, and shall, at once, move the Court to enter his authority to appear in the Register. Appearance.
6. Whenever the Government Pleader shall receive instructions from the Collector to file any plaint, reply, statement, or other papers, he shall note, on the back of the instructions, the date of their receipt, and shall, at once, comply with them, advising the Collector of his having done so. Production of document.
7. Whenever any final order has been passed by any Court in any suit, proceeding, or other case of any kind to which the Government is a party, the Government Pleader shall, at once, send a copy of the order to the Collector, and, at the same time, report to the Legal Remembrancer the nature of the decision. This Rule applies, as well to cases in which the Government has been successful, as to those in which it has not been successful. Final order.

Final order
adverse to
Government.

8. When any final order of any Court appears to the Government Pleader to be adverse to Government, and he shall be of opinion that an appeal will lie, and should be preferred, he shall prepare a draft memorandum of appeal, and shall submit it, together with the copy of the final order, to the Collector. If, in the opinion of the Government Pleader, no appeal should be preferred against such final order, he shall simply make a report to the Collector to that effect.

Appeal by
opposite party.

9. Whenever notice of any appeal against any order in any case in which Government has not appealed is served on the Government Pleader, he shall enter, on the back of the notice, the date of its receipt, and shall transmit it to the Collector, together with a copy of the memorandum of appeal and a memorandum showing the line of argument he proposes to follow in the Appellate Court.

Application
for copies.
Notice to
respondent of
Appeal.

10. When the Government Pleader shall receive instructions to apply for authenticated copies of decrees, orders, or papers of any kind, or to serve notice of the day fixed for the hearing of any appeal on any respondent, he shall note, on the back of the instructions, the date of their receipt, and shall be responsible for the due carrying out of such instructions from the date of their receipt. In case of there being any necessary delay in giving full effect to the Collector's instructions, the Government Pleader shall acknowledge the instructions and state what he has done towards giving effect to them.

Interlocutory
orders, &c.

11. Whenever, during the progress of any suit or appeal in any District Courts, or of the execution of any decree, any interlocutory orders are passed, or it seems advisable to file or answer any petition, or, generally, when any particular instructions seem requisite in the conduct of any suit, appeal, &c., the Government Pleader shall take the orders of the Collector and act upon them.

Satisfaction or
execution of
decrees.

12. Whenever any decree or order of a Court has become final absolutely, whether adverse to, or in favor of Government, the Government Pleader shall, at once, give information thereof to the Collector, and, when he shall receive from the Collector instructions, in the one case, to satisfy, and, in the other, to take out execution of, the decree, he shall note the date of receipt on the back of the instructions, and shall then, at once, carry them into effect, being, from the date of receipt of instructions, responsible for all proceedings in Court in furtherance of them. The Government Pleader shall report, from time to time, to the Collector the steps taken by him towards the realization of sums decreed in favor of Government.

Responsibility
as to law and
procedure.

13. In preparing, filing, subscribing, and verifying, plaints, replies, statements, memoranda of appeal or review, petitions, applications, &c., and, generally, in technical matters, such as procedure, stamp duty, and the like, connected with the conduct of any suit, the Government Pleader is responsible for the due observance of the laws in force.

14. The Government Pleader is required to keep a regular and intelligible diary of all important transactions in the matter of Government suits, and to submit thus diary for the inspection of any of his superiors, when so directed. He is also required to keep the Collector informed, generally, of matters connected with the conduct of suits, and to consult with the Collector on such matters whenever he may find occasion for so doing. Diary. Consultation with the Collector.

15. The Government Pleader is responsible for the neglect of any of the instructions contained in these Rules, and, generally, for the neglect of any instructions he may, from time to time, receive from his superiors, and of any of the duties that appertain to him as the person employed in the conduct of legal proceedings in which the Government is in any way concerned. Responsibility for any neglect of duty.

16. In the High Court there are two Government Pleaders, the Senior and the Junior. The nomination to either of these appointments rests with the Legal Remembrancer, in communication with the High Court and the Board of Revenue. The appointment to either of these offices rests with the Local Government. These pleaders correspond direct with the Legal Remembrancer, under the Rules and conditions (Clauses 1 to 15), which regulate the communications between the District Government Pleaders and the Collectors, so far as they may be applicable. Government Pleaders in the High Court.

17. There is a Government Pleader at each District Court, nominated by the Board of Revenue in communication with the Collector and Commissioner and with the Legal Remembrancer, and appointed by the Local Government. District Government Pleaders.

18. In the Munsiffs' Courts not situate at the head quarters of a District, suits on the part of Government are conducted by pleaders appointed by the District Government Pleader, on his own responsibility; and they are accountable to him for the due observance of these Rules. Government Pleaders at Munsiffs' Courts.

19. Whenever two or more Officers of Government may be parties to the same suit, they shall, ordinarily, all be represented by the Government Pleader of the District in which the suit may be tried, and such pleader shall alone conduct the suit and shall receive but one regular fee for it, except in the cases specially provided for in Section II, 18. Fees where two or more public Officers are concerned;

20. Whenever in any suit, one part of it may have been conducted by the Government Pleader of one District, and another part by the Government Pleader of another District, only one regular fee shall be charged, and such fee shall be divided by the Legal Remembrancer, under Section IV, 6, between the two pleaders concerned, in proportion to the labor undergone by each pleader. and where a case is conducted partly by one pleader and partly by another.

21. Whenever the outstanding dues of Government in execution of decrees have been recovered through the exertions of the Government Pleaders, such pleaders shall receive remuneration for their exertions, in the shape of a percentage on the amount of dues recovered under the conditions of Section IV, 13. Remuneration for exertions in the recovery of Government dues.

- Subordination. 22. All the duties that Government Pleaders owe, under the foregoing Rules, to Collectors, they also owe to Opium Agents, Executive Engineers, and other Officers of Government entrusted with the like powers to Collectors in the conduct of Government suits.
- Returns 23. Government Pleaders are required to make the following Returns to the Legal Remembrancer, viz., those marked E and F in the Appendix.
- to be sent to the Collector, and then to the Legal Remembrancer. 24. Previous to submitting his Annual Returns to the Legal Remembrancer, the Government Pleader shall send them for inspection and revision to the Collector, noting the date of sending and the date of return from the Collector, and timing the sending so as to allow of the Returns being submitted to the Legal Remembrancer not later than the 1st May next ensuing after the close of the year to which the Returns relate.
- Leave of absence. 25. Whenever a Government Pleader shall desire leave of absence, he shall make his application to the Collector.
- Defence of public Officer. 26. Whenever a public Officer is not required to defend, in his individual capacity, any suit brought against him in his official capacity, the Government Pleader, when called upon, shall put himself under the orders of such public Officer in accordance with these Rules.

SECTION II.—DUTIES OF COLLECTORS, OR OTHER OFFICERS ENTRUSTED WITH LIKE POWERS TO COLLECTORS.

- Summons. 1. Whenever the Collector shall receive from the Government Pleader the summons and plaint mentioned in Section I, 1, he shall note the date of such receipt, and shall, then, proceed to ascertain the facts of the case.
- Compromise. 2. If, after ascertainment of the facts, the Collector shall be of opinion that the case should be compromised, he shall send it on to the Commissioner together with the following papers:—
- (1.) Memo. in Form A, Appendix.
 - (2.) Copy of the plaint.
 - (3.) Circumstantial report of the facts of the case.
 - (4.) Statement of reasons for, and terms of, the compromise recommended.
 - (5.) Originals or copies, or, where these cannot be sent for any good reason, abstracts, of all papers having a material bearing on the case or necessary to its elucidation.
 - (6.) Translation of the plaint.
- Defence of suits. 3. If the Collector shall be of opinion that the suit should be defended, he shall return the plaint, together with a statement of the facts of the case, and with any material documents, to the

Government Pleader for the preparation of the draft answer contemplated in Section I, 2, fixing the period, according to the circumstances of the case, within which the draft is to be submitted.

4. On receipt of the draft answer from the Government Pleader, the Collector shall note the date of receipt, and, with the least possible delay, transmit the case to the Commissioner, together with the following papers, viz. :—

Papers to be sent to the Commissioner.

The papers detailed in Clause 2 (except No. 4), and also—

- (7.) Copy of the reply.
- (8.) Translation of the reply.
- (9.) Opinion on the case.
- (10.) Abstract of the argument by which he proposes to support the case.

5. Whenever the Collector proposes to file a suit on behalf of Government, he shall prepare a statement of the facts of the case, and shall transmit it, together with all material documents, to the Government Pleader, for the preparation of the draft plaint contemplated in Section I, 1.

Institution of suit.

6. When the Collector shall receive back from the Government Pleader the draft plaint, &c., he shall note the date of receipt, and shall transmit the case to the Commissioner, together with the following papers, viz. :—

Papers to be sent to the Commissioner.

Those detailed in Clause 4, except those numbered (7) and (8).

7. When the Collector shall receive from the Government Pleader the copy of answer, &c., mentioned in Section I, 4, he shall note the date of receipt, and shall send the papers on, with his own opinion, to the Commissioner.

Reply of Defendant.

8. When the Collector shall receive, from the Commissioner, the order to file any plaint, reply, petition, appeal, or the like, he shall make the papers over to the Government Pleader, and shall furnish him with authority to appear on behalf of Government.

Order from the Commissioner.

9. Whenever the Collector shall receive from the Government Pleader the copy of the final order mentioned in Section I, 7, he shall ascertain that a report has been sent to the Legal Remembrancer, shall note the date of receipt of the copy, and shall report, as soon as possible, on the merits of the case to the Commissioner; and, whenever the case seems to require that an appeal, whether regular or special, should be preferred, and, in the Collector's opinion, such appeal will lie, he shall transmit a memorandum of appeal to the Commissioner. When it shall seem to the Collector that an appeal will not lie, or should not be preferred, he shall state his opinion to the Commissioner, giving his reasons for such opinion.

Final order.

Application for time.

10. Whenever the Collector shall deem it advisable that an extension of time shall be asked for the filing of any answer, &c., in order to obtaining fuller information as to facts, or in order to procuring any documents, or other evidence, or in order to get the opinions of the Commissioner and Legal Remembrancer, or for any good and sufficient reason, he shall instruct the Government Pleader to apply for such extension. Such instruction should be given immediately after notice of the case is received by the Collector, and may be repeated in order to a further extension of time, should it be required.

Refusal of time.

11. Should the Court refuse the Collector the extension of time applied for under Clause 10, then, on intimation given of such refusal by the Government Pleader under Section I, 3, the Collector shall instruct the Government Pleader to file such answer as the Collector may think best, and the Collector shall transmit a copy of such paper to the Commissioner, advising him of what has been done.

Appeal by opposite party.

12. Whenever, under Section I, 9, the Government Pleader shall inform the Collector that an appeal has been preferred against any decision in which the Government has not appealed, the Collector shall note the date of receipt of the information and shall report to the Commissioner on the appeal, submitting copy of the memorandum of appeal, and a draft of any instructions he proposes to give to the Government Pleader for the defence of the appeal.

Notice to respondent of hearing of appeal.

13. Whenever the Collector receives notice of the date fixed for the hearing of any suit, in which the Government is appellants, either in the High Court or in any District Court, he shall direct the Government Pleader to cause such notice to be served on the respondent.

Satisfaction or execution of decree.

14. Whenever, under Section I, 12, the Collector shall receive notice of the finality of any decision of any Court, he shall enter the date of receipt of such notice, and shall, at once, issue to the Government Pleader the instructions required by the said Clause. He shall, further, exercise a close supervision over the proceedings adopted by the pleader for giving effect to these instructions, and shall, from time to time, require the pleader to explain any marked want of progress in realizing the dues of Government, reporting any negligence on the part of the Government Pleader in this branch of his duties, to the Legal Remembrancer, through the Commissioner.

Responsibility as to facts and procedure, and for neglect of duty.

15. The Collector is responsible for the facts of all cases and also for the due observance of the laws in force in regard to the preparation, subscription, and verification of complaints, answers, petitions of appeal, &c., and to the filing of documentary evidence in Court. And he is, further, responsible for any unnecessary delay, for any inattention to the Rules laid down for his guidance, and for any failure or pecuniary loss arising out of neglect or inattention to Government cases, at any stage of them.

16. Whenever the Collector shall receive intimation that it has been determined not any further to contest any decision in any case which is adverse to Government, he shall, at once, (under Section CCVI, Act VIII of 1859,) intimate to the Court whose duty it is to execute the decree, that all moneys payable under the decree are held, in deposit, payable to its order, unless such Court, or the Court which passed the decree, shall otherwise direct.

Procedure on final abandonment of contest.

17. Collectors are not permitted to grant any copies of correspondence between the several Officers of Government on the subject of suits without previous sanction obtained from the Board of Revenue.

Grant of copies of official correspondence.

18. Whenever, under the provisions of Section I, 19, special circumstances may seem to render it expedient to appoint more than one pleader for the conduct of a case, and whenever it seems necessary to adopt pleadings involving several lines of defence or separate answers differing in substance, in either of these contingencies, the Collector may recommend, for the sanction of the Commissioner, the appointment of a second pleader, or the award, to the one pleader employed, of a higher remuneration than that ordinarily awarded under Section I, 19.

Appointment of more than one pleader, and award of more than the usual fee.

19. The Collector shall be careful to avoid hearing, either as a Court of first instance, or in appeal, any suits of which he has had the preparation.

Collector not to prepare suits he must hear.

20. The Collector is empowered to make over for preparation to any Assistant or Deputy Collector any suit or proceeding on which he is likely to be called upon to adjudicate.

Assistant must prepare such.

21. When there is no Government Pleader in any District, the Collector may select any one of the pleaders in the District for the conduct of a Government or Court of Wards' suit, intimating such selection to the Legal Remembrancer.

Procedure where there is no Government Pleader.

22. Where there is no enrolled pleader in any District, the Collector shall, in any case that may arise, recommend a person to act as a "recognized Agent" of Government within the meaning of Sections XVI and XVII, Act VIII, 1859, and shall forward the recommendation of such person for such office for the sanction of Government, through the Legal Remembrancer.

and where there is no enrolled pleader of any kind.

23. In cases connected with the Court of Wards, or with any property under the management of any public Officer, Collectors shall be guided by these Rules generally and by the special instructions contained in Section VI, 3 to 5.

Court of Wards' cases.

24. The Collector shall enter all receipts and disbursements on account of expenses in Civil suits, in his cash account, as "on account of Law Charges." Items not exceeding Rs. 500 may be included in the ordinary monthly Contingent Bills. Items exceeding Rs. 500 shall be forwarded through the Commissioner and Legal Remembrancer, for the sanction of the Board of Revenue.

Accounts.

Register of decrees. 25. Collectors shall keep a Register (No. 31) of all cases decreed with costs, damages, interest, &c., in favor of Government.

Return. 26. Collectors shall forward to the Legal Remembrancer the following Returns, in the following order and forms, viz. :—

Description of Return.	When required.	On what dates.	Form.
1	2	3	4
Register of sums decreed in favor of Government for the month of	Monthly ...	Not later than the 15th of the month next ensuing.	Register 31.
Detailed Statement of outstanding decrees.	Quarterly ...	Not later than the 15th of the month next ensuing after the last month of the quarter.	App. B.
Statement showing the amount expended, &c.	Annually ...	Not later than the 30th of the month next ensuing after the close of the year.	C.
Abstract Statement of outstanding decrees, &c.	Ditto ...	Ditto ...	D.

Distribution of the percentage awarded to Pleaders and Officers. 27. When the Legal Remembrancer shall have awarded a percentage on the amount of cost realized in Government suits, under Section IV, 13, the Collector shall distribute such percentage between the Government Pleader and the Collectorate Nazir and Record-keeper, in proportion to the share taken by each of these Officers in effecting the realizations in question.

Appointment of a District Government Pleader. 28. Whenever any vacancy shall occur in the office of District Government Pleader, the Collector shall report the fact to the Commissioner, and, in doing so, shall mention the names and qualifications of any candidates for the vacancy.

Leave of absence to a Government Pleader. 29. Whenever any Government Pleader shall apply for leave of absence, the Collector shall forward his application to the Legal Remembrancer, stating, at the same time, his opinion as to whether or not such leave should be granted, and recommending some other pleader temporarily to supply the absentee's place.

Punishment of a Government Pleader. 30. Whenever a Collector shall see cause to recommend the removal or suspension from office, or other punishment, of a Government Pleader, he shall submit a circumstantial report of the facts of the case to the Commissioner, giving his reasons for any punishment he may recommend, and forwarding all papers necessary to support his charge.

Disqualification of a Government Pleader. 31. Whenever any Government Pleader is disqualified, either from interest in the suit, or from relationship to the parties, or from any other similar cause, for conducting any suit, the Collector shall appoint some other pleader to conduct the suit, advising the Legal Remembrancer of his having done so.

Reference to Legal Remembrancer. 32. Whenever, under Section I, 11, the Government Pleader shall have applied to the Collector for orders, the Collector shall, in all cases of doubt, take the opinion of the Legal Remembrancer.

SECTION III.—DUTIES OF COMMISSIONERS, AND OF ALL OFFICERS
ENTRUSTED WITH LIKE POWERS TO COMMISSIONERS.

1. When the Commissioner shall receive the papers specified in Section II, 2, 4, 6, 7, 9, 11, 12, 17, 18, 23, 24, 28, or 29, from the Collector, he shall note the date of receipt of the papers, and shall forward them to the Legal Remembrancer, giving, at the same time, his opinion on the case he may be forwarding.

Procedure on receipt of papers from Collector.

2. Whenever the Commissioner shall receive back from the Legal Remembrancer any of the papers forwarded under the last preceding Rule, he shall transmit them to the Collector, with such instructions as the papers may seem to call for.

Return of papers to Collector.

3. The Commissioner is competent to sanction the disbursement of Law Charges necessary for carrying on a suit up to Rs. 500, and also all payments ordered by a regular decree of a Court of Justice, as well as the adjustment of advances on account of Law Charges rendered irrecoverable, either by the suit being decided against Government, or by the death or poverty of the parties.

Satisfaction of decrees, and Law Charges.

4. Whenever the Legal Remembrancer may bring to the Commissioner's notice any delay in the adjustment of Law Charges, or in the submission of Returns, the Commissioner shall call upon the Officer with whom the delay rests, for an explanation, and, on receiving such, shall submit it, with his own opinion, to the Legal Remembrancer.

Delay by Collector.

5. Whenever the Commissioner is of opinion that a public Officer should be left to defend, in his individual capacity, any suit brought against him in his official capacity, he shall submit the case for the orders of the Board of Revenue, through the Legal Remembrancer.

Defence of suit at private charge.

SECTION IV.—DUTIES OF THE LEGAL REMEMBRANCER.

1. The Legal Remembrancer is ex-officio a Pleader in the High Court, Appellate side, as well in Civil as in Criminal cases.

Official status.

2. The Legal Remembrancer has general charge of all cases to which the Government is a party, in any capacity, in all Civil Courts except in the High Court on the Original side.

General duty.

3. The Legal Remembrancer is entitled to call for explanations, reports, &c., from all Officers of Government in the matter of cases under his management.

General powers.

4. Whenever, under Section III, 1, 4 or 5, the Legal Remembrancer shall have received any case, or any recommendation, from the Commissioner, he shall, if he concurs in the opinion of the Commissioner, return the case to the Commissioner with such remarks as he may consider necessary. If he differs in opinion from the Commissioner on any material point, he shall submit the case to the final orders of the Board of Revenue under Section V, 1.

Relation with the Commission.

- Business in the High Court. 5. All petitions, appeals, applications, and other such proceedings in the High Court shall be conducted by the Legal Remembrancer under the control of the Board of Revenue.
- Opinions and orders, when final. 6. The opinion or orders of the Legal Remembrancer shall be final in all cases referred to him under Section I, 20, or Section II, 29, 31, or 32.
- Appointment of Government Pleaders in the High Court. 7. Whenever the office of a Government Pleader in the High Court is vacant, the Legal Remembrancer shall communicate with the High Court and the Board of Revenue in the matter of the appointment of a successor, and shall transmit the result of such communication to the Local Government for final orders.
- Punishment of District Government Pleaders. 8. Whenever the Legal Remembrancer shall, of his own motion, or in concurrence with the Local Authorities, find ground to inflict any punishment on a District Government Pleader short of three months' suspension from office and allowances, or of fine equivalent to three months' pay, his orders shall be final. Whenever he shall find ground for any punishment in excess of the above, he shall report the case to the Board of Revenue for disposal under Section V, 4.
- Compromises in excess of Rs. 500. 9. Whenever it shall be necessary, in the opinion of the Commissioner and Legal Remembrancer, to make disbursements on account of claims compromised, of a larger sum than the Commissioner has authority to sanction under Section III, 3, the Legal Remembrancer shall, previous to the compromise, obtain the sanction of the Board of Revenue.
- Returns. 10. The Legal Remembrancer shall maintain and send in the following Returns:—
 Register of all cases with costs, damages, &c., decreed in favor of Government (in form of Register No. 31).
 B. Abstract of Quarterly Statements, showing the Law Charges recovered in each district, to be sent to the Accountant.
 Annual Returns of percentage allowed by him in all Districts to Government Pleaders, to accompany Annual Report to the Board.
- Private defence of suit. 11. Whenever the Legal Remembrancer shall be of opinion that a public Officer should be left to defend, in his individual capacity, a suit brought against him in his official capacity, he shall submit the case for the orders of the Board of Revenue.
12. At the close of each year, the Legal Remembrancer shall make an abstract of the collections made in each District in realization of the outstanding dues of Government. This abstract shall show:—
 (1.) The amount of dues outstanding at the close of the previous year.
 (2.) The amount collected during the present year.
 (3.) The balances due.
 (4.) The percentage which the collections bear to the out-standings.

13. The Legal Remembrancer shall then set apart up to 20 per cent. upon the collections, and shall distribute such percentage ratably amongst the Government Pleaders, the Nazirs, and the Record-keepers, who have, respectively, been most instrumental in making collections, and in proportion to their instrumentality, in those Districts, and in those only, in which the collections have borne the ratio of not less than 50 per cent. to the outstandings.

Dues outstanding in 1861-62.	Dues collected in 1862-63.	Balance due.	Percentage of collections.	Percentage to Collecting Officers.
1,000	1,000	0	100 per cent.	20 per cent. upon the total percentage set apart.
1,000	500	500	50 per cent.	10 per cent. do. do.
1,000	250	750	25 per cent.	Nil, or 5 per cent. do.
1,000	0	1,000	0	Nil.

14. In his Annual Report to the Board of Revenue, the Legal Remembrancer shall specially mention the names, as well of those Collectors who have submitted their Reports, Returns, &c., in a prompt and complete manner, as of those who have submitted them in a manner unquestionably negligent and perfunctory.

15. The Legal Remembrancer shall likewise, in his Report to the Board of Revenue, mention the names of any Government Pleaders, who may have conducted the business entrusted to them remarkably well or ill, for such notice as the Board may determine to take of their conduct.

16. Whenever Government Pleaders in the High Court have more business on their hands than they are able to manage with due regard to the interests of Government, or are absent, or engaged beforehand on the other side, the Legal Remembrancer shall engage the assistance of other pleaders.

17. The selection and preparation of papers for transmission to England in Wards' and other cases, appealed to the Council, shall rest with the Legal Remembrancer, assisted by such agency as he may think best.

SECTION V.—DUTIES OF THE BOARD OF REVENUE.

1. Except when otherwise so provided, the orders of the Board of Revenue in all matters referred to it shall be final.

2. Whenever, under Section IV, 7, the Legal Remembrancer shall report any vacancy in the office of a Government Pleader of the High Court, the Board shall inform the Legal Remembrancer, for communication to the Local Government, of the name of the pleader they recommend as best fitted for the vacant office.

Nomination
of District
Pleader.

3. The Board of Revenue nominate to the Government, after considering the recommendation of the Legal Remembrancer, the candidate they consider best qualified to fill any vacant District Government Pledership.

Punishment of
District Gov-
ernment
Pleaders.

4. Whenever the Legal Remembrancer shall recommend, under Section IV, 8, the punishment of any Government Pleader, the Board of Revenue shall, when they determine on any punishment short of removal from office, pass final orders; and, where they consider that the punishment should be removal, shall submit the case for the orders of the Local Government.

Powers of
sanction.

5. The Board of Revenue are empowered to sanction the disbursement of all sums, to any amount, on account of suits or claims compromised, and the remission of any sums due to the Government under decrees of Courts irrecoverable in consequence of the proved insolvency of the debtors.

SECTION VI.—MISCELLANEOUS.

Personal lia-
bility.

1. Every public Officer is liable to be left individually to defend a suit brought against him in his official capacity.

Opium
Agents.

2. These Rules shall be considered applicable to all suits connected with the Opium Department, with these exceptions, that the Opium Agents shall correspond with the Legal Remembrancer direct, and that the Legal Remembrancer shall report to the Board of Revenue and be guided by its orders in all such suits.

Court of
Wards.

3. These Rules shall also be applicable to all suits belonging to the Courts of Wards or connected with any property under the management of any public Officer with these exceptions, viz :—That in the preparation of pleadings, where the issue is on a matter of fact only, the Collector need not refer the pleadings for the sanction of the Commissioner and the Legal Remembrancer; that in the preparation of such pleadings, and as to the appointment of an associate pleader, the Collector shall consult the Managers of the Wards' estates, and, in case the Managers so desire, take the orders of the Commissioner and of the Legal Remembrancer; and that, instead of the mere authority to appear, given to the Government Pleader under Section I, 5, the Collector shall execute a Power of Attorney, on the usual Stamp paper.

Plaint to be
in name of
Court of
Wards.

4. The Collector shall cause the plaint in all suits instituted on behalf of any Ward to be drawn up in the name of the Court of Wards; and whenever, in any suit instituted against any Ward, the Manager, Náib, or Gomáshta of the estate of such Ward has been made the nominal defendant, an application shall be made to the Court in which the suit is pending to cause the name of the Court of Wards to be substituted for that of such Manager, Náib, or Gomáshta.

And suit
against Court
of Wards.

5. The Collector shall cause a similar application to be made under like circumstances, in regard to any suit which may have been instituted before the estate of the Ward whom it concerns was brought under the Court's control, and which has consequently been instituted in the name of, or against, some Manager, Náib, or Gomáshta.

6. All appeals to the Privy Council in England, in cases in which the Court of Wards is concerned, require the sanction of the Board of Revenue. All other such appeals, in which the Government is concerned, require the sanction of the Local Government; such sanction to be obtained by the Legal Remembrancer through the Board of Revenue.

7. When, in any District, the Chief Executive Officer, whatever may be his designation, may also be the Judicial Officer, through whose Court all cases must pass, Government and Court of Wards' cases shall, invariably, be prepared by any subordinate Officer, such as an Assistant, to whom the chief Officer may entrust such preparation, care only being taken that the Officer who prepares does not adjudicate in any case.

8. In suits in which the Government interests are concerned, the Government is invariably to prosecute its own claims, on its own account, without reference to the interests of others, and guarantees of costs from third parties are not to be accepted.

9. The High Court have ruled, in their order to the Principal Sadr Amin of Fureedpore, No. 3076, dated 5th September 1865, that copies of judgments and orders in cases in the Civil Court in which Government is a party, are to be given to the Government Pleader on plain paper, and unauthenticated. This will not apply, of course, to Court of Wards' cases.

10. In Non-Regulation Districts, where the Head of the District exercises both Revenue and Judicial powers, the Assistant to the Principal District Officer must, in communication with the District Pleader, where there is such an Officer, or where there is not, with a pleader selected from the Local Courts, prepare the pleadings in all Government suits, and send them to the Superintendent and Remembrancer of Legal Affairs, through the Commissioner, for orders and instructions, care only being taken that no case is made over to the Assistant for trial which he has previously taken part in preparing.

APPENDIX.

FORM A.

[SEE SECTION II, CLAUSE 2.]

1	2	3	4	5	6	7	8	9
Date of Summons.	Date of receipt of Summons by the Govt. Pleader.	Date of receipt of Summons by the Collector.	Date of dispatch of papers to the Govt. Pleader under Section II, 3 and 6.	Date of receipt back of papers from the Govt. Pleader under Section I, 2.	Date of dispatch of papers to the Commissioner under Section II, 3 to 7.	List of papers sent to the Commissioner as by Column 6.	Date fixed for the hearing of any suit.	Date to which extension has been applied for under Section II, 10.

FORM B.

[SEE SECTION IV, CLAUSE 10.]

Detailed Statement of Outstanding Decrees of Civil Suits passed in favor of Government for the Quarter of 18 .

District.	No. of case.	Court.	Parties to suit.	Date of decree.	Date of execution.	TOTAL AMOUNT.			Realized in preceding quarter.	REALIZED IN THE PRESENT QUARTER.			Total realized.	Outstanding on the	Remitted by the Board or other competent authority.	REMARKS.	
						Decreed in favor of Government.	Costs incurred for recovery of the amount decreed.	Total.									

MEMORANDUM.

Amount credited as "Law Charges" in the Cash Account, as per this Statement	...	...	..	..	..
Credited under other heads as follow:—					
Land Revenue	...	...	...	...	...
Miscellaneous	...	...	...	...	...
Interest	...	...	...	...	...
Total	...				

N. B.—This Statement should include not only the cases decided wholly or in part in favor of Government, whether execution has been taken out or not, but of all decrees outstanding in which the sums decreed have not been realized or remitted. The Column of Remarks must show, in detail, and with dates, every step taken in the quarter towards realization, and, if possible, the result of each step. Where there are no unexecuted decrees pending, the Statement should be submitted blank.

FORM C.

[SEE SECTION II, CLAUSE 26.]

Statement showing the Amount expended in litigation, as contrasted with the sums actually realized by Government under Decrees of Court in Zillah from 1st May 1865 to 30th April 18 .

Nature of Receipts.				Nature of Disbursements.			
Sums awarded in favor of Government in Regular Suits	...	...	...	Amount, including costs, awarded against Government in Regular Suits	...	...	...
Costs awarded in favor of Government, whether in actions for or against Government	...	...	...	Expended in prosecution of suits in Court	...	...	...
Costs in Privy Council appeals realized	...	...	...	In defence of ditto	...	...	...
Costs in Pauper Suits realized, (exclusive of stamp fees)	...	...	...	Advanced in Privy Council appeals	...	...	...
Costs in all other cases realized	...	...	...	Ditto in Pauper Suits (exclusive of stamp fees)	...	...	...
All sums otherwise realized in Judicial Proceedings	...	...	...	Miscellaneous disbursements on account of Judicial Proceedings other than those above adverted to	...	...	...
Total	...			Total	...		

FORM D.

[SEE SECTION II, CLAUSE 26.]

Abstract Statement of Outstanding Decrees passed in favor of Government in the District of _____ for the year 18 .

	TOTAL AMOUNTS.			Realized during the year 18 .	Balance.	Deduct remitted by Revenue Board or other authority.	Net balance outstanding on the 1st May 18 .	REMARKS.
	Outstanding on the 1st May 18 .	Awarded in favor of Govt. from 1st May 18 to 30th May 18 .	Total.					
Principal								
Interest								
Costs								
Total								

FORM E.

[SEE SECTION I, CLAUSE 23.]

Statement of original and appeal cases, whether of the Court of Wards or of Government, pending or decided in the Civil Courts of the District of _____ from the _____ to the _____ 18 .

No. of the case.	Names of the parties.	Whether a Government or a Court of Wards' case.	Subject matter of the case.	Remarks showing whether the case is pending or has been decided, and, if the latter, on what date.
1	2	3	4	5

N. B.—This Return is to be made half-yearly, and is to be despatched so as to reach the Office of the Legal Remembrancer not later than 30 days subsequent to the last day of the half-year to which the Return relates.

FORM F.

[SEE SECTION I, CLAUSE 23.]

Statement of all cases, whether original or appeal, instituted and decided in the Civil Courts of the District of _____ during the year ending 30th April 18 .

Name of the Civil Court in which heard.	No. of the case.	Names of the parties.	Value of the suit.	Substance of the Pleint.	Substance of the Reply.	Substances of the Decision.	PARTICULARS OF COSTS.		Whether appealed or not.
							Due to Govt.	Due from Govt.	
1	2	3	4	5	6	7	8	9	

N. B.—This Statement must be sent to the Legal Remembrancer, so as to reach him not later than the 15th of the month of May next ensuing after the close of the year.

CHAPTER IV.

Division of Estates.

SECTION I.—PRELIMINARY PROCEEDINGS.

Collector to ascertain that there is no impediment.

1. Upon an application for a division being presented, the Collector should, before passing orders upon it, take every measure in his power to ascertain, by consulting his Registers, the Survey Maps, and Records, &c., that there is no *prima facie* legal impediment to the division being effected. Should he discover any such impediment, he should, summarily, reject the application.

Commissioner may revise Collector's orders.

2. Commissioners of Revenue are at liberty, with or without appeal, to revise the orders of a Collector for bringing an estate under division, on the ground of irregularity of proceedings, or irrelevancy of the law.

Coparcener in part of an estate entitled to division.

3. A proprietor who holds only an undivided share in certain specific portions of an estate, such as are described in Clause 4, Section IV, Regulation XIX of 1814, is entitled to have his share divided off to him.

Procedure in that case.

4. The procedure, upon the application of such a proprietor for separate possession of his share, will be, *first*, to ascertain the proportion of the Government revenue of the whole estate payable by the particular villages in which the applicant owns a share; and, *then*, to separate off to the applicant from the lands of those particular villages, lands representing the share of the Government revenue payable by him.

Intermingled estates cannot be divided.

5. The laws for the division of estates are not applicable to the separation of the lands of two or more estates which have become mixed so as not to be identifiable; and, if any portion of the lands of an estate are thus mixed up with the lands of any other estate, there can be no division of either of the estates among their respective proprietors, and no proprietor of a share of either of the estates can have his share separated off to him.

Division cannot be refused on ground of arrears.

6. A Collector has no authority to reject a duly attested application for the division of an estate on account of any outstanding balances against the estate, but must proceed, at once, to carry out the provisions of Regulation XIX of 1814.

SECTION II.—PROCEEDINGS AFTER THE ORDER FOR DIVISION.

Date from which estate is under division

1. An estate is to be considered under division from the date of the proceeding held by the Collector, which directs, in conformity with Clauses 1 and 3, Section IV, Regulation XIX of 1814, or in obedience to a precept from a Civil Court, that a division of

the estate shall be made; and co-sharers are entitled, from that date, to the protection afforded them by Sections XXXIII and XXXIV of the said Regulation, should the estate be brought to sale for arrears accruing during the progress of the division.

2. For balances which have accrued previous to the above date, the co-sharers are jointly responsible, and the entire estate may be sold for their recovery if they are not otherwise realized. It is, therefore, the duty of the Collector to ascertain and record the amount of these balances, current and arrear, immediately after he passes an order for bringing an estate under division, and to proceed, if necessary, to the sale of the estate, just as if no application for division had been made. Recovery of previous balances.

3. It behoves Collectors to be very careful in the observance of the foregoing Rule; for, when a division is submitted for confirmation, it must be certified by the Collector, that no balances for any period antecedent to the date of the order for dividing the estate are outstanding against it; and as, after the partition has been confirmed, the estate cannot be sold for the recovery of such arrears, the Collector will be held personally responsible for the correctness of his certificate. Certificate on this point when confirmation is asked for.

4. The Report to be forwarded by Collectors to Commissioners under Clauses 1 and 3, Section IV, Regulation XIX of 1814, must be drawn up in the Form following:— Form of Report of establishment.

1	2	3	4	5	6	7	8	9	10	11	12	13	14
No. of Estate in Register.	Name of Estate.	Registered Proprietors.	Government Revenue.	Area by Survey, or, if the District has not been surveyed, the estimated area.	Name of Estate, and Revenue, at the period of Decennial Settlement.	Date of correspondence showing all interchanges since the preceding settlement, and any portions have been assessed or assessed under Regulation XLVIII of 1798.	Petitioner's Name.	Shares into which it is proposed to divide the Estate, with the names of the respective Proprietors.	Amin's name and period allowed for the division.	Amin's remuneration agreeably to Act XI of 1838.	Period at which it is proposed to levy the remuneration of the Amin.	Proportions in which it is proposed to pay the remuneration of the Amin.	RESIDUES.

5. Commissioners of Revenue are competent to authorize the entertainment of the necessary establishment for the division of an estate, and to fix the amount of remuneration to be allowed, furnishing Quarterly Statements of such establishments for the eventual sanction of the Board, under Section XI of 1838 (*Return No. XXI.*) In this Return it is necessary to specify the periods to which, and the proportions in which, the remuneration of the Amin employed to effect the division of each estate included in the Statement is proposed to be levied from the parties concerned, that the sanction of the Board may be accorded thereto. Commissioner may sanction establishment, subject to formal confirmation.

6. Collectors are allowed to exercise a discretion as to requiring security for the faithful performance of his duties from the Superintendent of a division and the Amins employed under him. When the estate is small, no security need, probably, be taken. Discretion as to taking security from Superintendent.

Estimate of expenses how to be made,

7. The expenses likely to be incurred in making the division of an estate must be estimated by the Collector at the time of passing the order for its division. This estimate should be based on a consideration of the time likely to be occupied in completing the division, and the number of hands to be employed in measuring the lands and preparing the necessary papers, in addition to a fair remuneration to the person entrusted with the superintendence of the work. The extent and value of the property must, of course, be kept in view in this calculation; for information on all these points, the Collector must consult the applicants for division, and his own records. It is left to the discretion of the Collector to decide whether the amount estimated as above, shall be collected from the proprietors, at once, or by instalments, and, in the latter case, by how many instalments.

and how to be notified.

8. The amount and time of collection being determined, notices must be served on the proprietors, (the expense of which must be included in the estimate,) informing them of the fact of a division having been applied for, and of their liability, in consequence of their interest in the estate, (which must be stated,) to pay their quota of the expense, and calling upon them to do so within a given time, say thirty clear days from the serving of the notice, and warning them that, otherwise, their rights and interests in the estate will be liable to sale for the realization of their quota. This notification is also to be published, by beat of drum, throughout the villages of the estate, and fixed up in any market places upon the estate, and at the chief Rent-Office of the estate, the receipt of the village headman, and, in Behar, of the Patwári, being taken and filed with the papers of the case. The notification should, also, be forwarded for publication to the Courts of the Judge of the District and of the Munsif in whose jurisdiction the estate is situate. If the proprietors appear, in the interim, and deny that they are liable for the amount charged to them, the Collector must enquire into, and decide on, their objections. Should disputes arise as to the extent of the interest of sharers other than the applicants for division (the extent of the share or shares upon which the division is to take effect, not being questioned, and, consequently, no obstacle existing to the progress of the division), the shares regarding which disputes exist must be held *jointly* responsible for the quota of the expenses with which they are charged.

Procedure if objection is made.

Expenses how to be realised.

9. The expenses of a division are realizable as arrears of revenue, and, when it may be necessary for the Collector to proceed to a sale for the realization of any share of such expenses, he must sell under Section V, Act XI of 1859.

Recovery of arrears pending division.

10. Should an estate, while under division, fall into arrears, the whole estate, bearing the whole Government revenue, must be advertized in one lot, but should the proprietor, or proprietors, of any of the portions into which the estate is to be divided, pay his, or their, proportion of the balance due, (advertence being had to the provisions of Section XXXIII and Clause 2, Section XXXIV, Regulation XIX of 1814,) his or their interest, whether share or

specific lands, must be exempted from sale, notice of such exemption being inserted in the advertisement, and only the share, or shares, land, or lands, still in balance, must be sold, in one lot, and without specification of revenue. The purchaser of the share, or shares, land, or lands, sold, will succeed to the exact place, interests, and rights, of the former proprietor, or proprietors.

11. Commissioners may, with or without appeal, sanction the removal of any case regarding the division of an estate from the file, and the abandonment of all further proceedings, *whenever it may be discovered that there is any insuperable legal obstacle in the way of the division.* Commissioner may quash for illegality

12. *If, for any other cause,* it is thought desirable to stay proceedings for a division—if, for instance, the original applicant desire to abandon the proceedings—it can only be done, under Act XX of 1836, with the consent of the parties. In the cases described in this Clause and Clause 11, the estate ceases to be under division from the date of the Commissioner's order for the abandonment of proceedings. or other cause.

13. When lands, asserted by the proprietors to belong to their estate, are claimed as *rent-free*, the only point that the Collector has to ascertain is, whether the lands have really been held without payment of rent. When a manifestly unfounded claim is brought forward, and it appears that the lands have never been held rent-free at all, he should ignore the claim and treat the lands as if no such claim had been set up. But when, within an estate which is under division, the Collector finds lands which are actually held rent-free, to the rent of which the proprietors of the estate lay claim, and the tenure of which has never been declared valid by a competent Court, he should divide the lands, ratably, among the shares into which the estate is to be divided, assigning to each sharer certain specific fields, the produce of which bears the same proportion to the whole produce of the rent-free lands, as his interest in the estate bears to the whole estate. Procedure when lands are claimed to be rent-free.

14. The copies of the paper of division with which a Collector is required to furnish the sharers by Clause 2, Section XIX, Regulation XIX of 1814, may be on plain paper. These are not Deeds of Partition; for the arrangements noted on them are liable to be disturbed by the Commissioner. The requirement of Article 54, Schedule A, annexed to Act X of 1862, that "each sharer's copy of the Deed of Partition" should be stamped, applies to copies of the division papers which are taken out by the sharers after the division has received the final sanction of the Commissioner, and which will, therefore, be evidence of the lands assigned to each sharer under the law for the division of estates. For the purpose of ascertaining the proper stamp on which such copies are to be made, "the value of each sharer's portion" is to be calculated in the manner prescribed in Note (a) to Article 11, of Schedule B, Act X of 1862. Preliminary copies may be on plain paper. The Deed of Partition must be on stamp.

Map to be made of divided village. 15. Whenever the lands of a village are divided, a map showing the distribution of the lands amongst the several sharers should always form part of the proceedings. When the term allowed for appeal from the Collector's proceedings is not prescribed by law, as it is in Sections XIX and XX, Regulation XIX of 1814, the period within which an appeal lies to the Commissioner from orders passed by a Collector in division cases is limited to one month.

Establishment not to be paid in full till confirmation. 16. In disbursing the money collected for expenses, the Collector should withhold, till confirmation of the division, a part of the remuneration from the person entrusted with the superintendence of the division, and a portion of the wages payable to those employed in measuring the lands of the estate, which will be declared forfeited, in whole or in part, in case of neglect or fraud being established against either of those parties.

Objection to be asked for. 17. When the Superintendent submits the measurement papers with the rates at which he has valued the lands, the Collector should invariably obtain from the proprietors of all the shares, either a statement of their acquiescence in the proceedings of the Superintendent, or of their objections thereto.

SECTION III.—PROCEEDINGS AFTER COMPLETION.

Commissioner always to report with appeal. 1. Commissioners of Revenue, in forwarding to the Board appeals presented to them against their own orders in division cases, must, as an invariable rule, transmit, with the native records of the case, a report in English on the petition of appeal in the prescribed form. The general Rule in Chapter XII, Section II is not applicable to division cases.

Fee to be always levied. 2. The fee of one quarter per cent. on the annual Government revenue of the estate leviable on the completion of a division under Clause 2, Section II, Regulation XV of 1797, must, in all cases, be exacted, and the amount thus realized entered in Register No. 61.

Divisions how to be shown on Roll. Register L to be kept up carefully. 3. The mode in which the divided portions are to be entered on the Roll is described in Chapter VII; Section VI. If the Register (L) of confirmed partitions ordered by Section XXXI, Regulation XIX of 1814, be properly kept up, there can be no danger of the separated shares being lost sight of for the purposes of that Section of the law.

SECTION IV.—PROCEDURE FOR CARRYING INTO EFFECT A DIVISION FINALLY SANCTIONED BY THE COMMISSIONER.

Deeds to be distributed. 1. The Deeds of Partition are to be prepared and distributed to those of the shareholders who are willing to provide the stamp required by Article 54, Schedule A, Act X of 1862. (*See Section II. 14.*)

2. The Superintendent is, then, to be directed to proceed, in Possession to person, to the estate, and place each shareholder in possession of his ^{be given.} share, in the manner in which possession of land is transferred according to local custom.

3. If any dispute arises regarding boundaries, he should refer ^{Boundary dis-} the matter at once for the Collector's orders. ^{putes.}

4. Upon the completion of these proceedings, the Superin- ^{Superintend-} tendent should make a concise report, describing, specifically, what ^{ent's final} he has done. This report should be signed by the shareholders or ^{report.} their agents.

5. If any shareholder declines to sign the report, the Collector ^{Objection how} should endeavour to induce him to do so, by every legitimate means. ^{to be disposed} If this is not found possible, formal orders should be passed dis- ^{of.} posing of all recusant shareholders' objections.

6. Upon receiving the Superintendent's report, and after dis- ^{Final closure.} posing of all objections, the Collector is to declare the proceedings finally and formally closed, and, *then only*, to discharge the Superin- tendent and remove the case from his file.

7. The law does not contemplate the possibility of any diffi- ^{Delay not ex-} culty in the way of carrying out a confirmed division. It ought, ^{pected.} under no circumstances, to take more than two months from the receipt of the Commissioner's orders to place the shareholders in full possession, and close the proceedings.

CHAPTER V.

Excise.

SECTION I.—PRINCIPLES.

Principles of
Excise Sys-
tem.

1. THE object of a system of Excise is to raise as large an amount of revenue from intoxicating liquors and drugs as is compatible with the greatest possible discouragement of their use. Experience has proved that if the tax on such articles, and the difficulty of procuring them, be increased beyond a certain limit, the inevitable result is, not that their consumption is checked, but that their illicit manufacture and use is resorted to.

Two systems
of taxation.

2. The excise revenue from spirits, liquors, and drugs, is levied, in Bengal, either under the "Fixed Duty" or the "Monthly Tax" System. The system of *farming* the revenue derivable from any excisable article, that is, of making over the monopoly of sale in a District, to a contractor who undertakes to pay a certain sum annually, is prohibited.

FIXED DUTY
System.

3. The FIXED DUTY System is, on every ground, to be preferred to the MONTHLY TAX System; and on this system, the revenue levied on Gánja, Opium, Spirituous Liquors manufactured after the English method, and, generally, on Country Spirits.

Its principle.

4. The principle of the Fixed Duty System is, the levy of the duty on the actual quantity of spirit or drug which passes into consumption. A license fee is also levied, (except in the special case of opium,) for the right to open a shop for the retail vend of the duty-paid article. A retail vendor may supply himself from any wholesale dealer; and his license carries with it no such implied monopoly of the right of retail sale within specified limits, as is inherent in the Monthly Tax System.

MONTHLY
TAX System.

5. Under the Monthly Tax System the retail vendor agrees to pay a certain amount of tax every month without reference to the actual quantity of the spirituous liquor or drug which he may sell.

SECTION II.—RULES APPLICABLE GENERALLY.

Excise Officer
not to inter-
fere with
price.

1. No interference is to be exercised with the price at which spirits, liquors, or drugs, are supplied by the producer or wholesale dealer to the retail vendor, or by the retail vendor to the consumer. The price is to be left to private arrangement between the parties, the interference of the Excise Officer being confined to the realization of the duty or tax.

Arrangements
to be annual;

2. All excise licenses should, as a general rule, be granted annually, to take effect from the commencement of the official year. Those made at other periods of the year are to be in force only to the end of the year.

3. A vendor may not throw up his license at the close of the year, unless he gives the notice prescribed by Section XXXVIII, Act XXI of 1856. Under the same Section, a license, although not formally renewed at the beginning of a new year, remains in force if it be not recalled by the Collector. but to remain in force till given up or withdrawn.

4. Only one shop may be carried on under one license, and each license must have a distinct number on the Register (No. 81). License covers one shop only. Dependent shops, unregistered, are not allowed.

5. A Collector must be guided by the definition of a "Collectorate" in Section III, Act VI of 1853, in determining his excise jurisdiction. A Collector is not authorized to license shops in isolated villages within the jurisdiction of another Collector, because they form part of an estate paying revenue into his own treasury. Jurisdiction.

6. The Collector shall keep Registers (No. 81) of all licenses granted by him. There is to be a separate Register for each different kind of license. Registers of licenses.

7. A list of all shops opened, and also of those closed, is to be sent, monthly, to the Magistrate. Information to Magistrate.

8. Every distillery, and shop for the vend of spirituous liquors, on, or adjacent to, the line of march, must be closed, while European troops are passing, or are encamped in the vicinity. March of European troops.

9. The Excise Darogah, on receiving intimation of the approach of European Troops, is to depute a subordinate to close each shop, from the time the advance guard approaches till the rear guard has passed onward a full mile; he will report to his superior when each shop was closed, and when re-opened. Darogah to close each shop.

10. The Collector, on receiving intimation of the march of European troops, is to give timely information to the Excise Darogah, who will be held responsible for the due observance of these Rules. Collectors to warn Darogahs.

11. The Civil Officer accompanying European troops is to see that these rules are carried out, and may apply to the Commanding Officer for a guard to enforce them, if necessary. Civil Officers to enforce closure.

12. When the shop closed is licensed on the Monthly Tax System, the Excise Darogah is to give a certificate to the vendor, and calculate the compensation due to him at the monthly rate specified in the license, plus 10 per cent. for loss of profits; for instance, if a shop paying 30 Rupees a month is closed for five days in a month of thirty days, the vendor will be entitled to a compensation of 5 Rupees 8 annas; but if the shop is closed for the same number of days in a month of twenty-eight days, the compensation will be 5 Rupees 14 annas and 3 pie. No compensation is to be allowed for any day on which a shop may

have been closed for less than six hours between sunrise and sunset. When it has been closed for more than six such hours, compensation shall be allowed for the whole day.

and on the Fixed Duty System.

13. When the shop closed is held on the Fixed Duty System, the Darogah will give a certificate of the time of closure, and compensation will be fixed by the Collector with reference to the average daily sales of the shop. The difference between the average cost of manufacture and the market price at which the spirits are sold to the consumer, minus the duty and 10 per cent. as contingent expenses, may be taken to be the vendor's profit on each gallon sold.

How to be shown in account.

14. Compensation for closing shops is not to be treated in account as a deduction from the amount of tax payable by holders of licenses, but the sum is to be paid to the party entitled to it, and charged in the public accounts as a payment.

Compensation for re-calling license.

15. The remission of fifteen days' tax mentioned in Section XL, Act XXI. of 1856, evidently applies to licenses on the Monthly Tax or Farming System only. The amount of compensation to be granted for the recall of a license under the Fixed Duty System, if any, will be decided by the Board of Revenue, according to the circumstances of each case.

SECTION III.—RULES APPLICABLE TO THE MONTHLY TAX SYSTEM ONLY.

No shops paying less than 8 Rupees a month to be opened without sanction.

1. In order to prevent the increase of drunkenness and the establishment of too many places of vend, no new shop is to be opened at a lower rate of tax than 8 Rupees a month, unless for the sale of an article hereinafter expressly exempted from the operation of this Clause, without the express sanction of the Commissioner. Every opportunity should be taken to reduce the number of low-taxed spirit shops already licensed, due advertence being had to the circumstances of the locality in which they are established.

Competing shops.

2. A shop should not be licensed in a place where it will compete with an existing shop, unless the lessee agree to take the old shop on its monthly tax in the event of its being closed; and, as a general rule, a new shop should not be opened, during the year, so near another licensed shop as to injure its lessee.

Definition of "oldest shop."

3. When a question arises between the Officers of two Districts, regarding the injury done to a shop near the boundary of one District by a shop near the boundary of the other, that shop is to be considered established longest which has been held *continuously* open for the greatest length of time, up to the period of the dispute.

Tax on shops which compete with one another.

4. A new shop established, or an old shop re-opened, within half a mile of the boundary, must pay at least the same tax as the nearest shop on the other side of the boundary. Beyond the half mile, shops may be established at any tax, subject to the Rule in Clause 1, if the shops on the other side of the boundary are also on

the Monthly Tax System: but, when Monthly Tax shops are near tracts supplied from public distilleries, (whether in the same or another District), the Collector must endeavour to raise the monthly tax so high as to equalize, as nearly as possible, the actual tax paid on the outstill spirits, with the duty paid on that which is manufactured at the public distillery.

5. As security for the punctual payment of the revenue, a Security from cash deposit is to be taken from each vendor, equal to one month's vendors. tax. The tax should, generally, be collected every fifteen days, and balances are not, on any account, to be permitted to accumulate.

6. Spirits, liquors, or drugs found in a shop of which the license has been cancelled or resigned, will be considered untaxed; and duty will be levied on them at the discretion of the Collector. This liability will not, however, be incurred, if the spirits, liquors, or drugs, are taken over by another licensed vendor. In fixing the amount of tax to be levied under this rule, the Collector will, when possible, be guided by the rate of Fixed Duty levied on the same article in his own District, or in adjoining Districts.

SECTION IV.—RULES APPLICABLE TO THE FIXED DUTY SYSTEM ONLY.

1. Duty is not to be exhibited in the accounts and returns of a District, if it has been paid in another District, merely because the article (Rum, e. g.,) upon which it is paid, has been consumed in the District; such duty should be credited, at once, in the District in which it is paid, and shown, by a separate red ink entry, in the returns of that District. The quantity upon which duty is levied is, however, always to be exhibited, at once, in the returns of the District in which it is consumed.

2. License fees are to be paid, monthly, in advance for the whole month, and not for any less period.

SECTION V.—IMPORTED SPIRITUOUS AND FERMENTED LIQUORS.

1. Under Section XXV, Act XXI of 1856, imported spirituous and fermented liquors can be sold only under license. Licenses for wholesale and censes for the sale of imported liquors will not cover the sale of retail vend. spirits manufactured in India.

2. A fee of sixteen rupees is to be levied, under Section XXVI, Act XXI of 1856, for every wholesale license* for the vend of imported spirituous and fermented liquors. The wholesale license is to be in Form 1, Appendix A. Such a license does not, ordinarily, authorize sale beyond the limits of the jurisdiction of the Officer who grants it; but, for the convenience of travelling merchants who carry liquors for sale in transit, any Collector who grants a license, is authorized to make the wholesale license general under Section XXVI, Act XXI of 1856, endorsing on it the names of the Districts in which the holder wishes to sell. The grant of every such license should be notified to the Collectors of the Districts in which it is made current.

* For Calcutta, Act XI of 1849 prescribes no fee on wholesale licenses.

- License for retail. 3. A monthly fee of four rupees is to be levied under Section XXVII, Act XXI of 1856, for every license to retail imported spirituous and fermented liquors. A retail license, unless held by a person who also holds a license to sell Rum and Country Spirits to be drunk on the premises, does not authorize the holder to sell liquors to be drunk on the premises, or in less quantity than one pint bottle. The retail license is in Form 2, Appendix A.
- Both may be held. 4. A wholesale and a retail license for the vend of liquors, as aforesaid, may be held by the same person at one time.
- Hotel licenses. 5. Licenses may be granted (in Form 3, Appendix A), with the sanction of the Magistrate previously obtained, for Hotels and Public-houses. The Collectors will use their discretion in granting, or withholding, such licenses (which do not limit the hours within which sales may be made). The Magistrate has the power of prohibiting the establishment of any such Hotel, should he consider that it is not required for the convenience of the public, or that it would tend to disorder. The fee on such licenses is one hundred rupees per annum, payable, quarterly, in advance.
- Steamer licenses. 6. Captains, or Stewards, of steamers and other vessels engaged in the inland or interport traffic of India, must take out a retail license (in Form 4, Appendix A), to authorize their retailing imported spirits or liquors to passengers. The fee on such licenses is sixteen rupees per annum, payable in advance.

SECTION VI.—MANUFACTURE OF SPIRITS IN INDIA AFTER THE ENGLISH METHOD.*

- Distillation under license. 1. Rum and other spirits may be manufactured in India after the English method, under proper licenses, either in a still set up within the walls of a public distillery, or in a private distillery.
- Licenses. 2. Collectors are authorized, under Section V, Act XXI of 1856, to grant licenses (in Form 5, Appendix A), for the construction and working of distilleries in the English method, within the limits of their respective Districts, if at a distance of not less than twenty miles from Calcutta. Collectors are to grant receipts for deposits on account of licenses in Form 6 (Appendix A). The Excise Superintendent of Calcutta will grant licenses for all such distilleries within twenty miles of Calcutta.
- Deposit. 3. Applicants for licenses to work distilleries in the English method, may, if it be thought necessary, be called upon to deposit, as security, a sum not exceeding one thousand Rupees, the whole of which, or such portion of it as the Government, on the recommendation of the Board of Revenue, may determine, will be liable to forfeiture, in the event of any breach of the Excise Law being proved before the Officers vested by law with the

* Sections VI to IX are applicable to Country Spirits as well as to spirits manufactured after the English method; similarly, the rules in Section XI are applicable also to spirits manufactured after the English method; but the rules on different points have been so arranged that each may be found under that class of spirits to which it is expected that it will be most frequently applied in practice.

decision of Excise cases. In that case, the license will, of course, be forfeited also. On the license ceasing without forfeiture, the sum deposited will be returned by the Collector.

4. The above deposit, or any part of it, will, further, be at the Collector's disposal for the due discharge of all payments, whether of revenue, license charges, fines, or forfeitures, to which the distiller may be liable, by law, by these Rules, by the conditions of his license, or by any engagement or bond into which he may have entered. May be appropriated for dues.

5. The distiller shall also execute a bond (Form 7, Appendix A), pledging his premises, his works, and all utensils employed in the manufacture, for the due discharge of the above-mentioned payments. Works and premises, &c., to be pledged.

6. No distillery shall be licensed, until the parties applying for the license shall have satisfied the Collector that the distillery buildings and premises, are surrounded by a wall, and so constructed as to afford full security for the Government Revenue. Collectors are empowered to refuse licenses for distilleries, without assigning any reason for so doing, except to the superior Revenue Authorities, in the event of an appeal from their decision. Distilleries to be secure.

7. Persons licensed to work a distillery must provide a suitable residence for the Excise Officer stationed on the premises; the residence must be so situate as to command the entrance to the premises. Residence for Excise Officer.

8. On a distillery being licensed, the Board of Revenue will sanction the employment of such an establishment to guard it as they may think necessary in each case. The cost of this establishment is payable by the distiller, monthly, in advance: in default of payment, his license may be cancelled. Excise Establishment payable by distiller.

9. The Collector, or Deputy Collector, and the Surveyors or other subordinate Officers appointed by him to the duty, are, at all times, by day and night, to have free ingress into every licensed distillery, and into the warehouses and other places appertaining thereto, for the purpose of making such experiments as may be necessary for estimating the amount of the duties; of inspecting, and measuring, all stills and other vessels used in manufacturing spirits; and of gauging and proving spirits manufactured in the distillery. Power of Excise Establishment.

10. Persons licensed to work a distillery shall, within five days after receiving the license, furnish to the Collector a correct statement of the distillery premises, specifying every warehouse, store-room, and other place appertaining thereto, to be used for carrying on the business of the distillery, and all stills, coppers, casks, and other vessels to be so used. All such vessels shall be duly inspected, measured, and marked, by the Excise Officer stationed at the distillery, or any other Officer appointed to the duty by the Collector, and no vessel shall be used in the distillery which is not so marked, and a statement of which has not been furnished to the Collector. Statement to be furnished to Collector.

Notice before commencing distillation; 11. Persons licensed to work a distillery must, five days before beginning to bring in materials for manufacturing spirits, give, to the Excise Officer, notice of the day on which it is intended to commence distilling.

and before discontinu- 12. They must also, five days before discontinuing distil-
ance. lation, give, to the Excise Officer, notice of the day on which it is intended to discontinue working the stills. On the day appointed, the stills will be sealed up until distillation be re-commenced.

Excise Officer 13. It is the duty of the Excise Officer stationed at a
to gauge, &c. licensed distillery to gauge and prove all spirits manufactured in the distillery; and to keep a regular account of all spirits conveyed from the distillery under pass, or kept in the store-rooms, warehouses, and other places where such spirits are usually deposited, exhibiting their quantity and strength.

No issues 14. No spirits must be conveyed from the store-rooms,
without pass. warehouses, or other places used for keeping the produce of a licensed distillery, or from the distillery, (except to such store-rooms, warehouses, and other places,) without a pass issued by the Collector, or other authorized Excise Officer, under Section VII, Act XXI of 1856 (in Form 8, Appendix A).

SECTION VII.—REMOVAL OF SPIRIT, WITHOUT PAYMENT OF DUTY, UNDER BOND.

Rules appli- 1. The following Rules regarding the removal of spirits
cable to all without payment of duty, and the issue of spirits under bond for
English spirits. payment of duty, apply to all spirits manufactured in the English method, whether in a private or a public distillery.

Casks to be 2. No spirit on which the full duty has not been paid, is
marked. be allowed to leave a distillery, whether private, licensed, or public, unless the following marks are, legibly, painted, or cut, on each end of the cask containing the spirit, viz., the name of the distillery, the known mark of the proprietor, and the quantity and strength of the spirit contained in the cask, (the strength being ascertained by a hydrometer). For instance, the marks on a cask of Dhobah Rum stand thus:—



* Meaning five degrees over London Proof.

Spirit for use 3. Spirit intended for consumption in Calcutta may be
in Calcutta. removed from licensed distilleries under charge of Excise Officers, without previous payment of duty, for the purpose of being stored in the Excise Godown at the Calcutta Custom House. The

Collector of Calcutta recovers the duty on spirit so removed and stored, when passed out from the Custom House for local consumption. Rent is charged, at the rate of six pie per day, for every cask of spirit allowed to remain in the Godown for more than eight days.

4. Spirit for exportation by sea may, under Section CLXIII, ^{Spirit for ex-} Act VI of 1863, be removed, without payment of duty, from a ^{portation.} licensed distillery to the Custom House, and from the Custom House, on the proprietor executing the bond required by that Section for the payment of full duty in case of failure to export, or to satisfy the Chief Customs Officer that the spirit has been landed at some other port within British India, not being a free port. The bond is taken by the Chief Officer of Customs.

5. A member of some established house of business at the ^{Security for} port of exportation must be one of the parties bound, and the ^{duty} parties bound are, jointly and severally, answerable for any amount which may ultimately fall due under the bond.

6. The Chief Officer of Customs may refuse the security ^{may be reject-} tendered, without assigning any reason, except in the event of an ^{ed.} appeal from his decision.

7. The distillery and apparatus is ^{considered as pledged for} Pledge. any amount which may become due under the bond.

8. On a bond being duly executed, and its execution certified ^{Procedure on} by the Chief Officer of Customs, the Collector of Excise Revenue ^{acceptance.} will grant a pass for the spirit bonded, without payment of the duty.

9. On the spirit being brought to the Custom House for ^{Strength to be} exportation, the exporters must declare, in writing, by what bond it ^{tested.} is protected, and produce the pass of the Collector of Excise Revenue and the distillery invoice. The spirit is then gauged for quantity, and proved to ascertain the strength, by a Custom House Officer. If the quantity and strength so ascertained be the same as that marked on the casks, (the casks being the same which were removed from the distillery,) the spirit is allowed to pass for export by sea, and the quantity is written off on the bond. If the quantity and strength be not the same as that marked on the casks, duty is levied on the difference, as provided by Section XI, Act XXI of 1856.

10. When the entire bonded quantity is written off upon the ^{Cancelment of} bond, the Chief Officer of Customs cancels the bond. ^{bond.}

11. It is for the exporters to see that the exports made, ^{Entry of ex-} from time to time, under a bond, are properly written off or certified ^{ports on bond.} on the bond; and they must testify, by their signatures to the entries, that the exports are correctly written off.

12. If, at the expiration of the period named in the bond, and ^{Recovery of} in Section CLXIII, Act VI of 1863, the entire quantity of spirit ^{duty due} covered by the bond has not been accounted for as required in ^{under bonds.} that Act, and written off as provided in the preceding Clause, the

Chief Officer of Customs will proceed to recover the duty due upon the quantity of spirit which may not have been so accounted for unless the currency of the bond shall have been renewed.

Renewal of bonds.

13. Time-expired bonds may be renewed at the discretion of the Chief Officer of Customs, for a further period not exceeding four months from the date of the expiration of the first currency. On the expiration of the second currency, the Chief Officer of Customs will proceed to adjust such time-expired bonds and levy duty on the quantity of spirit unaccounted for.

Ullage and leakage on land journey:

14. A maximum allowance, according to the following scale, is made on account of ullage and leakage on spirit removed under bond, from distilleries in the interior, for exportation by sea:—

For a distance not exceeding 100 miles ... 5 per centum.
 For a distance above 100 miles, but not exceeding 200 miles ... 7½ ditto.
 For all distances exceeding 200 miles ... 10 ditto.

and on sea voyage.

15. In the case of spirit exported under bond to another port within British India, (not being a free port,) in adjusting the bond, an allowance for wastage and leakage during the sea voyage is made, for a voyage of one month, at the rate of two per cent., and, for any longer voyage, at three and a half per cent.

Spirit for ships' stores.

16. Spirit for use as ships' stores during the voyage may be shipped, free of duty, on vessels clearing to ports not within the interport system of British India. Passes for such spirit are, however, detained at the Custom House until the vessel for the use of which it is intended is actually under clearance, when they are made over to the shipper's servants. Such shipments must be made under bonds, to be cancelled on production of a certificate from the Preventive Officer on the ship, that no portion of the spirits covered by the bond has been consumed in port. The bond is in the Form H prescribed by Section CLXIII, Act VI of 1863, *mutatis mutandis*.

Manufacture of sugar and molasses.

17. Applications for licenses to use rum, duty-free, in the manufacture of sugar and molasses, must be made to the Collector of the District in which the factory for which the license is required is situate, or, if within twenty miles of Calcutta, to the Collector of Calcutta. The license shall be in the annexed Form 9, Appendix A, *mutatis mutandis*.

Procedure.

18. Parties licensed to use rum, duty-free, for the above purpose, are permitted to remove it, under pass, from licensed distilleries to their factories, on entering into a bond to pay duty, at the rate in force, on any portion of the rum bonded, which may not be used, for the purpose specified, within six months from the date of the bond; and, at the expiration of that period, the Collector is to proceed to recover the duty on such portion of the rum, unless the bond has been renewed.

Responsibility of sureties.

19. The parties bound must be jointly and severally answerable for any amount which may ultimately fall due under the bond. The bond is in Form 10, Appendix A, *mutatis mutandis*.

20. The currency of the bond may be renewed at the discretion of the Collector, with the sanction of the Commissioner, for a further term, not exceeding six months. At the expiration of this further term, the Collector must proceed to adjust the time-expired bond, and levy the duty on the quantity of rum deficient or unconsumed.

21. An establishment, consisting of a Darogah and two Chapprassies, is maintained by Government at each sugar factory where permission is given to use rum duty-free; and the cost of the same, amounting, as shown in the margin, to Rs. 34 per month, must be borne by the factory, and paid regularly to the Collector.

<i>Preventive Establishment.</i>		Preventive Es-
Darogah	Rs. 24	tablishment.
2 Chapprassies, @ 5 ..	10	
	Rs. 34 per month.	

22. No extra establishment is required if the factory be attached to a licensed distillery, and within the walls of the distillery premises.

23. The Collector, and the Surveyor, or other subordinate Officers appointed by him to the duty, must have free ingress into the factory, for the purpose of inspection of the premises and oversight of the preventive establishment, in the same way as if it were a distillery.

24. Distillers manufacturing rum in licensed distilleries, for the Commissariat and Ordnance Departments, are also allowed to remove the spirit so manufactured from the distillery, on executing a similar bond for payment of the duty, which is adjusted on receipts given by the Heads of these Departments.

SECTION VIII.—SPIRIT FOR USE IN ARTS, MANUFACTURES, AND CHEMISTRY.

1. Applications for licenses to use spirit exclusively for purposes of Art, Manufacture, or Chemistry on a payment of an *ad valorem* duty of 10 per cent., under Act XVI of 1863, must be made to the Collector of the District, or to the Collector of Excise Revenue of Calcutta, if the spirit is to be taken from a distillery within twenty miles of Calcutta, or from the Custom House, or is to be used in his jurisdiction.

2. The Collector may authorize the persons to whom he has given such licenses, to use spirit, for the aforesaid purposes, within the walls of the licensed distillery in which it was manufactured, after payment of the reduced duty of 10 per cent. *ad valorem*. In this case, the use of the spirit will be under the same supervision of the Excise Establishment as the manufacturing operations of the distillery.

3. The Collector may also issue licenses, (in Form 9, Appendix A.) authorizing persons to remove spirit from a distillery or from the Custom House, to be used exclusively for the aforesaid purposes, on payment of the reduced duty of 10 per cent. *ad valorem*; provided that the Collector be satisfied that such spirit has been, effectually and permanently, rendered unfit for human consumption by the admix-

ture of Methylic Spirit or some other ingredient, and provided that a bond with securities, (in Form 10, Appendix A,) be executed, by the person removing the spirit, for the payment of the difference between the reduced duty and the full duty leviable on spirit used for human consumption, for any quantity of the spirit so removed as to which the condition of the bond may not be fulfilled.

Rules to be applied to such bonds. 4. As far as they are applicable, the rules in force regarding bonds for the exportation of spirit duty-free and their cancellation, (See Section VII) are acted on in the case of bonds executed on the removal of spirit which has paid the reduced duty.

Test by Chemical Examiner. 5. The ingredient to be used for admixture with the spirit must be tested by the Chemical Examiner to Government, who must certify to the Collector that it will, effectually and permanently, render unpalatable, and unfit for human consumption, the spirit with which it is mixed.

Valuation. 6. For the purpose of fixing the amount of duty to be levied on such spirit, its market value is fixed by the Collector of Excise Revenue, subject to the revision of the Commissioner.

Expenses. 7. Any expense which may be incurred by the Collector in rendering spirit unfit for human consumption, or for ascertaining, by chemical or other process, that it has been, effectually and permanently, so rendered, must be paid by the person wishing to clear the spirit, before its removal is allowed.

100 gallons the maximum. 8. No greater quantity than 100 gallons of spirit may be passed out, to one person or firm, for use in Arts, Manufactures, or Chemistry, under one bond. A further issue may be made, on the conditions of the first bond being satisfied, but not before.

License may be refused. 9. The Collector may refuse to grant a license, without assigning any reason, except to the superior Revenue Authorities, in case of appeal.

Conditions of license. 10. The license to use spirit for the purposes aforesaid, contains a condition that the spirit covered by one bond shall be used on certain specified premises only, and that those premises shall be open to the entry and inspection of Excise Officers at any time of the day or night.

SECTION IX.—SALE OF SPIRITS MANUFACTURED IN THE ENGLISH METHOD.

Licenses for wholesale. 1. Collectors may grant licenses (in Form 11, Appendix A,) for the wholesale in their Districts, of spirit manufactured after the English method. The fee for such licenses is sixteen rupees a year, under Section XXVI, Act XXI of 1856.

For retail. 2. Licenses for the retail of spirit manufactured on the English method may also be granted by Collectors under Section XXVII, Act XXI of 1856, and, in Calcutta, under Section IX, Act XI of 1849. The same license (which shall be in Form 12 Appendix A) may cover the retail of Rum and of Country Spirits, but if the license covers the sale of Rum (or spirits manufactured after the English method) only, the preamble and the Xth condition

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of the Form must be modified. In Districts in which the duty on Country Spirits is levied at the full rate of that levied on Rum, the fee on licenses covering the retail vend of both classes of spirit is Rs. 8 a month. In other Districts the rate of fee specially fixed by the Board of Revenue, who also specially prescribe the fee to be levied when the license is required to cover the sale of only one of the two classes of spirit.

SECTION X.—COUNTRY SPIRIT,—MONTHLY TAX SYSTEM.

1. The term "Country Spirit" is defined, in Section XC, Act XXI of 1856, to "mean any spirit made by the native process of distillation." Except where it is absolutely impracticable, the tax on country spirits (known as Doastah, Shárab, Khásya, &c.,) is to be levied on the Fixed Duty System. Fixed Duty System, if practicable.

2. The license for an out-still shop, under the Monthly Tax System, is in Form 13, Appendix A. Every such license authorizes the working of one still only, which must not measure more than 10 gallons. If a distiller desire to work two or more stills, he must take out a separate license for each, paying an increased monthly tax accordingly. Each license covers one still only.

SECTION XI.—COUNTRY SPIRIT,—FIXED DUTY SYSTEM.*

1. On the Fixed Duty System, country spirit may be distilled under a license from a Collector of Excise Revenue, either in a private, or a public distillery. Distillation, private or public.

2. The rules given in Sections VI—IX for the manufacture, store, and removal, of spirit distilled in the English method in private distilleries, are applicable, *mutatis mutandis*, to all spirit manufactured in the native mode. Private licensed distilleries.

3. Public Central Distilleries are established, under Section XXXI, Act XXI of 1856, with the sanction of the Board of Revenue, at convenient points in each District. Limits are defined round each distillery, within which the manufacture of spirit, (except at the public distillery, or in a distillery specially licensed,) is prohibited. Public distilleries.

4. Whenever it is proposed to establish a new public distillery, the following information must be submitted to the Board of Revenue, through the Commissioner:— Form of Application.

- (1.) Proposed locality of the distillery.
- (2.) Approximate area in square miles to be supplied from the distillery.
- (3.) Longest distance from the distillery of any point which is expected to be supplied from the distillery.
- (4.) Proposed rate of duty per Gallon, London Proof to be levied on the spirit distilled.

* This Section applies also to spirits manufactured after the English method.—See foot note to Section VI.

- (5.) Proposed rate of License free per month for each retail shop supplied from the distillery.
 - (6.) Proposed rate of distillery fee per gross gallon.
 - (7.) Number of stills which the proposed distillery will accommodate.
 - (8.) Number of stills expected to be set up, and ordinarily at work, in the distillery.
 - (9.) Rough estimate of cost of constructing the distillery, showing whether it is to be constructed by the Public Works Department, or by the local Revenue Authorities.
 - (10.) Estimated annual cost of repairs to distillery buildings.
 - (11.) Estimated annual ground rent of the distillery.
 - (12.) Estimated cost of Distillery Establishment per month.
 - (13.) Amount of duty which may be expected from the distillery per month.
 - (14.) Amount of Revenue expected monthly from License fees of retail shops supplied by the distillery.
 - (15.) Remarks.
- Character of buildings. 5. These distilleries are constructed at the expense of Government. They are surrounded by a wall with only one entrance, so that no spirit can pass out without the cognizance of the Excise Officer in charge.
- Construction. 6. As to the construction of central distilleries, &c., see Chapter IX, Section III, which applies, chiefly, to excise buildings.
- Rent. 7. The Board is competent to sanction, as ordinary contingent charges, the payment of the rent of public distillery premises, and of ground rent for the sites of such distilleries.
- Mode of working. 8. In a public distillery, the manufacture of spirit is carried on by licensed distillers, at their own cost and risk.
- Form of license. 9. Persons wishing to set up stills in a public distillery must apply to the Collector for licenses, which are given in the Form 14, Appendix A.
- No monopoly. 10. A licensed distiller may set up any number of stills in a public distillery, subject to such restrictions as the Collector may find it necessary to impose with reference to the accommodation available. No monopoly of distillation is allowed. If the full number of stills which distillers wish to work cannot be accommodated on the premises, the Collector must distribute the space fairly among all the applicants.
- License may be refused. 11. The Collector may refuse to grant a license to a distiller, without assigning any reason, except to the superior Revenue Authorities, in the event of an appeal from his decision.
- Officer in charge of distillery. His duties. 12. A Darogah or other superior Officer is in charge of each distillery. It is his duty to prove and measure the spirit manufactured in the distillery; to issue passes; to keep a regular account of the strength and quantity of all spirit manufactured in

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the distillery, showing how much has been sent out under passes, and how much is still in store; to keep up all registers and accounts prescribed by these rules; and to furnish statements to the Collector. He is responsible that the rules prescribed are strictly adhered to.

13. The necessary number of peons are placed under the Guard. orders of the Officer in charge, to guard the distillery. A watch is kept up, day and night, at the door of the distillery. The guard is answerable to the Officer in charge that no spirit not covered by a pass leaves the distillery, and that no person, not duly authorized, enters it.

14. A residence is provided for the Officer in charge of the distillery and his establishment on the premises. The Officer in charge must, on no account, leave the premises without the permission of the Collector; nor the subordinate Officers, without leave from the officer in charge. Residence for Excise Officer on premises.

15. The gate of the distillery is opened at daybreak for the admission of the workmen, and closed at sunset, when they must leave the distillery, or be locked up in it. The keys remain in the custody of the Officer in charge. Gate when to be open.

16. The gates of a distillery are kept closed except for the entrance and exit of persons who have business connected with the distillery; and no one, except Government servants, distillers, their servants, and licensed vendors who have come to purchase spirit, is allowed to enter the premises on any pretext. It is the duty of the Darogah to register the names of all parties engaged in working the stills, and to supply each with a ticket of ingress and egress. No admittance except on business.

17. All persons entering a distillery, whether Government Officers or distillers and their servants, are bound to obey the orders of the Officer in charge of the distillery. Any person dissatisfied with his order can appeal to the Collector. Authority of Officer in charge.

18. No still must be worked before sunrise, or after sunset. Close at night.

19. Licensed distillers are permitted to store the materials used in distillation, and to erect suitable buildings for this purpose, at their own cost, within the distillery enclosure, as far as space admits. Materials may be stored.

20. The size and capacity of every still is to be recorded and marked on it, and the distiller must give to the Officer in charge, an inventory of all the apparatus he may take into use. Apparatus to be registered and marked.

21. Distillers must keep a regular account of their distillation, showing the quantity manufactured daily, in gross imperial gallons; the quantity passed out; and the quantity in store. Distillers to keep an account.

22. The stores of spirit and the accounts belonging to each distiller are to be open, at all times, to the inspection and examination of the Officer in charge of the distillery and of the Collector, and of any Officer deputed by the Collector for that purpose. Stores, &c., open to inspection.

- Confiscation of stores. 23. Any spirit in the store of a distiller whose license is forfeited for misconduct, or breach of condition of license, will be confiscated to the State.
- Wort not to pass out. 24. Wort prepared for distillation is on no account to be allowed to leave a distillery.
- Disposal of still on cessation of license. 25. The still and apparatus of a distiller permanently ceasing to manufacture, must, within five days of closure, be removed from the distillery premises, unless transferred, on application, to another licensed distiller. If not removed or transferred within that time, rent is charged as on a working still, and, if not removed within ten days of due notice of his intention to confiscate being given by the Collector, the still will be confiscated.
- No issues without pass. 26. No spirit is to leave a distillery, or its store-rooms, unless it be protected by a pass from the Officer in charge, which is to be shown at the gate.
- Rate of duty. 27. The Officer in charge may grant a pass for spirit, to a duly licensed retail vendor, on payment of duty at the prescribed rate. The rate of duty is determined for each District, from time to time, by the Board of Revenue.
- Passes to be in form of cheque books. 28. Passes are printed, in duplicate, in cheque form, and bound up in sets of a hundred: one part is given to the person removing the spirit, and the other part remains for record and reference. The pass books are issued by Collectors to Officers in charge of distilleries. The pages must be numbered before they leave the Collector's Office. Passes are in Form 15, Appendix A; the counterparts, which remain in the Office, obviate the necessity of a separate register of passes being kept.
- Officers not to interfere with strength. 29. The Excise Officers must in no way interfere to regulate the strength of spirit distilled. Spirit may be made, and passed out of the distillery, as strong, or as weak, as the distiller chooses. The duty is levied at the prescribed rate, according to its strength as ascertained by a hydrometer.
- Supply of measures and hydrometers. 30. Indents for standard measures are to be made, through the Commissioner, upon the Collector of Calcutta. Indents for hydrometers are to be made, through the Commissioner, upon the Board of Revenue. The address to which, and the mode by which, the instruments are to be sent, are to be, always, fully stated in all such indents.
- Use of hydro-meters. 31. The Collector should constantly ascertain that the subordinate excise officers thoroughly understand the use of the hydrometer. The Board supply tables in English and the vernacular, which show the exact duty to be levied upon an imperial gallon of spirit at any strength that may be indicated by the hydrometer, and at any temperature that may be indicated by the thermometer. These tables are adapted to Stevenson's instrument.

32. There is a separate table for each of the six following Board's tables. standards:—

(1.)	When the duty upon an imperial gallon at London proof is	...	Rs.	3	0
(2.)	When it is	...	"	2	3
(3.)	When it is	...	"	2	0
(4.)	When it is	...	"	1	8
(5.)	When it is	...	"	1	4
(6.)	When it is	...	"	1	0

The standard of duty in a district is always fixed at one or other of these rates.

33. The tables show differences of one anna only; and the Distillery Officers are not to take count of any less difference. The duty to be charged will be the duty entered in the table, in the column allotted to the temperature shown by the thermometer, opposite to the strength indicated by the hydrometer. If there is no duty shown exactly opposite to the strength indicated, the next higher duty is to be levied. Difference of less than one anna not to be heeded.

34. With these tables before him, it is only necessary for the excise officer, *first*, to stir the spirit thoroughly, so as to be sure that the thermometer indicates the true temperature; and, *secondly*, to use and read the hydrometer intelligently. The hydrometer should be thoroughly immersed, and then allowed to rise till it is at rest. How to use tables.

35. Hydrometers are liable to be thrown out of adjustment by the action of the acids, in the spirit, upon the metal of which the instruments are made. In order to retard this deterioration to the utmost, the Distillery Officers are to be instructed to wash their hydrometers thoroughly in pure water, and then dry them carefully, with cotton wool, every time that they are used. Deterioration of hydrometers.

36. A hydrometer thoroughly out of adjustment is useless, and must be rejected summarily: its continued employment can only cause a loss of revenue. In order to test the correctness of the instruments in constant use, the Deputy Collector who manages the Department under the Collector is to be provided with a standard hydrometer, which he must be very careful to preserve in adjustment, by using it only when necessary, and by never using it without carefully washing and drying it. Spoilt hydrometers to be rejected.

37. The Officer in charge must on no account give a pass for spirit which has not paid full duty, except under special orders from the Collector. No pass without duty.

38. No spirit is allowed to leave the distillery on Sunday. The hours of issue on other days are between 9 A. M. and noon, and from 3 P. M. till sunset. Time of issue.

39. In addition to the prescribed duty per imperial gallon, a fee is levied, monthly, from the distillers, on each still erected within the enclosure, as payment for the use of the distillery premises. The rate of this fee is fixed by the Board of Revenue, for each distillery, at such a rate that the aggregate of distillery fees covers the expenses of keeping up the distillery buildings, the salaries of Distillery fee.

the special distillery establishments, and the contingent expenses of the distilleries. These distillery fees, however, are credited to the General Excise Revenue; no separate account of them is kept.

Accounts and statements to be kept by Officer in charge of a distillery.

40. The following accounts and statements are to be kept by the Officer in charge of a distillery in the Forms given in Appendix A.

Daily account of quantity of spirit manufactured, cleared, and remaining in the store of each distiller (Form 16); a separate account for each distiller.

Daily abstract of total quantity of spirit manufactured, cleared, and remaining in store, and of duty paid in the distillery (Form 17).

Daily account of spirit passed out to each licensed retail shop, with amount of duty paid; a separate account for each shop (Form 18).

Register of licensed retail shops ordinarily drawing their supplies from the distillers, with dates of payment of monthly license fees (Form 19).

Daily account of receipts and disbursements.

Diary.

Attestation.

41. Whenever a Collector, Assistant, or Deputy Collector visits a distillery, he must subscribe his initials and the date, to the entry in each of these books.

Daily Abstract.

42. Copy of the Daily Abstract (Form 18) is to be submitted to the Collector, on the following day without fail. The close ~~daily~~ scrutiny of these abstracts, and the calculations in them, is the main check which a Collector has on his Distillery Officers.

Returns to be submitted monthly.

43. The following statements must be submitted by the Officer in charge of a distillery, not later than the 2nd of the month succeeding that to which they relate:—

Account of receipts and disbursements (Form 20). This should be tested, in the Collector's Office, by comparison with the entries in Forms 17 and 19.

Comparative statement of spirit cleared in the month under report, with the average quantity cleared monthly in the three preceding months (Form 21).

List of stills occupying the distillery during the month, and amount of distillery fees levied from them (Form 22).

Statement of demands, collections, and balances for the month (Form 23). This statement will be checked by Form 17, and will check the Cash Account (Form 20). With proper management, there should never be any balance outstanding at the end of the month. Full explanation should be given of any items which remain unrealized.

44. When spirit is also manufactured after the English method in a distillery, each class of spirit must be shown distinctly, Separate statements in Forms 17, 18, 19, 21, and 22 must be kept up, showing, separately, the spirit manufactured after the English method. Distinction of sorts.

45. Collectors and Sub-divisional Officers are expected to visit the distillery at their own head-quarters at least once a month, and the Deputy Collector who superintends the Excise Department is expected to do the same, at least, once a week. The outlying distilleries should be, in like manner, visited by the Collector or his staff, as often as possible. Inspection duties.

46. The Collector should state in his Annual Report how often he has, himself, visited each distillery in the District, and how often they have been visited by the Officers upon his staff. He should, likewise, state distinctly whether the officers in charge of the distilleries are familiar with the use of the hydrometer or not. Annual report.

SECTION XII.—SALE OF COUNTRY SPIRIT ON THE FIXED DUTY SYSTEM.

1. Spirit manufactured in a public distillery is supplied to the public through the medium of shops for retail. Retail shops.

2. No such shop may be opened without a license from the Collector, to whom application must be made. License necessary.

3. The supplies of such licensed shops must be drawn only from public, or private licensed, distilleries; but the licensed vendor is at liberty to supply himself from any such distillery he chooses. Supply of shops.

4. If a licensed distiller desires to open a shop for retail vend, he must take out a license for that purpose. The character of the distiller and the retailer must be kept perfectly distinct. Distiller cannot retail without license.

5. The license given by the Collector for a shop for retail is in Form 12, Appendix A. Form.

6. The license fee is paid to the Officer in charge of the distillery, who may pass out no spirit to a shop for which the fee of the month has not been paid. Fee payable monthly in advance.

7. The license for retail vend authorizes the holder to retail all spirit manufactured in this country, whether by the European or the Native process, but not imported spirit. When the license covers the sale of Country Spirits only, the preamble and the Xth condition of Form 12 are to be modified accordingly. License authorizes sale of all spirits in India.

8. In Districts in which the duty on Country Spirit has been fixed by the Board at the same rate as that which is levied on Rum, or Spirits manufactured by the English process, the fee for a license to retail both kinds of spirit is 8 Rupees* a month. In other Districts, the rate of retail license fee is fixed, from time to time, by the Board, who also specially prescribe the fee to be levied when the license is to cover the sale of only one of the two kinds of spirit. Rate of license fee.

* In Calcutta Rs. 20 a month.

rate of retail license fee is fixed, from time to time, by the Board, who also specially prescribe the fee to be levied when the license is to cover the sale of only one of the two kinds of spirit.

Graduated fee according to sales.

9. The amount of license fee may vary according to the class of shop which is to be kept open under the license. The Board of Revenue fixes in each District the extent of the estimated sales which shall constitute a shop of each class, and the monthly license fee payable in each class.

Special rule where there is a graduated scale of fees.

10. In Districts in which different classes of retail licenses are granted, the Officer in charge of a distillery must give to the vendor, each month (when he pays his license fees in advance), a written authority to clear, during the month, spirit up to the maximum covered by the class of license which he holds. As the Officer in charge grants each pass to the vendor, he will note the quantity on the back of this written authority. Should the vendor, towards the close of the month, wish to clear more spirit than the monthly quantity covered by the class of license which he holds, he must pay the difference between the rate of fee on the license he holds, and that fixed for the next higher class of license.

Object of above rule.

11. The object of the above rule is to prevent the holder of a second class license, for which he pays a lower monthly fee, from selling, under it, such a quantity of spirit as would raise his shop to the first class, which requires a higher license fee. It is to be distinctly understood that the retailer is in no way bound to clear, or pay duty on, any minimum quantity of spirits. He may take as much or as little as he chooses, paying duty only on the actual quantity he requires.

Payment of license fee to be noted on license.

12. In Districts in which there is no classification of licenses, the written authority mentioned in Clause 10 is unnecessary, as there is no limit to the quantity which each vendor may clear on payment of duty. On presentation of a vendor's license, bearing on it the endorsement that the license fee for the current month has been paid, the Officer in charge of the distillery should, as a matter of course, give a pass for the quantity on which duty is tendered.

Efficacy of pass.

13. A pass granted by the Officer in charge of a distillery covers the spirit in transit from the distillery to the retail shop. Passes must be returned to the Darogah after expiration of the time for which they are current.

SECTION XIII.—TARI AND PACHWAL.

Unfermented. Licenses at 1 Rupee a year.

1. A Collector may grant licenses (in Form 24, Appendix A), for the sale of unfermented Tári only, as tapped from the tree, at those periods of the year when the fresh juice is in request. Under Section XXXVI, Act XXI of 1856, no higher fee than one rupee, annually, can be demanded for such licenses, which will not authorize a vendor to store the Tári in his shop and then sell it in a fermented state.

Fermented. Licenses at highest bidder.

2. A Collector may also issue licenses (in Form 25, Appendix A), for the retail of fermented Tári. Such licenses are given, on the Monthly Tax System, to the person who offers the highest monthly tax for the shop. The rules in Sections II and III (with the exception of Section III, Clause 1) will be applicable.

3. The Collector may refuse to accept a bid, if not satisfied as to the character of the bidder. Refusal of bid.
4. Pachwái is a liquor manufactured from fermented rice. Pachwái. Clauses 2 and 3 apply to licenses for the retail of Pachwái.

SECTION XIV.—OPIUM.

1. Collectors are authorized to grant licenses for the retail of Opium (in Form 26, Appendix A). Licenses.
2. The first seven clauses of Section II are applicable to Opium, with the following modifications :— General rules.
3. No fee is charged for a license to sell Opium ; but the vendor must engage to take all his Opium from the Collectorate at the price fixed, from time to time, by the Board, which will be duly notified. No license fee.
4. The drug is sold at the Collectorate, at the fixed price, to all respectable persons who wish to take out a license for retailing it ; and these persons are at liberty to dispose, as they please, of the Opium so obtained, without further payment to Government, and without finding security, subject only to the restriction, as to quantity, imposed by Section XXXV, Act XXI of 1856. To be sold at Collectorate, at fixed price.
5. No interference is exercised in the dealings of the licensed vendors, who are allowed to make what profit they can by the sale of the drug. Competition will, almost invariably, restrict that profit within moderate bounds ; and it is only in the possible, but improbable, case of a successful combination among vendors to keep up prices to such a height as to drive the people to the use of contraband Opium, that a Collector would be justified in resorting to the extreme measure of selling Opium to the consumers, from the Collectorate. But to licensed vendors only.
6. Opium licenses are on no account to be put up to auction ; nor to be granted to the vendor who agrees to take the most Opium each month. Licenses not to be sold.
7. Stipulations are, in no case, to be demanded from vendors to take a given quantity of Opium in each month ; it rests with them to determine what amount they will take. A clause is, however, provided in the form of the license, binding the vendor to account, satisfactorily, to the Collector, if called on to do so, should the quantity of Opium taken by him from the Collectorate fall considerably short of what may be estimated to be the average sales from his shop. The object of this provision, is to enable the Collector to detect any vendor who disposes of smuggled Opium under color of his license. No stipulations as to quantity.
8. Every Officer who is authorized to grant Opium licenses, and to sell Opium to vendors, is to keep a Register (No. 82) showing the number of licenses issued and the quantity of Opium cleared by each vendor. Register.

- Indents. 9. Collectors are to be careful to submit timely indents to the Board for Opium required for consumption in their Districts, so that their stock of the drug may never run out. Indents are to be in Form 27, Appendix A. Collectors who receive their supplies of Opium direct from the Agent at Patna, submit their indents to that Officer.
- Custody of Opium. 10. Opium is kept in the treasury under the same custody as the cash, and given out, as required, in quantities of not less than one cake.
- When Treasury is full. 11. If there is no room in the treasury the Opium is to be kept in some other safe place, which must be secured and guarded in the same manner as a treasury.
- Disposal of confiscated Opium. 12. Whenever the Civil Surgeon declares Opium seized and confiscated under Acts XXI of 1856, or XIII of 1857, to be fit for use, it is to be transmitted, by Dâk Bhangy, carefully packed, direct to the First Assistant Opium Agent at Patna. Should the quantity be too large to make this course convenient, the special orders of the Board of Revenue should be taken; the method of transport to Patna that may appear to the Collector most convenient being always indicated.

SECTION XV.—MADAD AND CHANDÚ.

- Licenses how to be granted. 1. Licenses for the sale of Madad and Chandú are to be granted to the persons making the highest offers for them, but not at a lower rate than 4 Rupees a month. The license is to be in Form 28, Appendix A.
2. Collectors are prohibited from requiring Opium vendors to take out Madad or Chandú licenses, unless they wish to do so.
- Opium used to be bought at Collectorate only. 3. All Opium used in the preparation of Madad and Chandú must be taken direct from the Collector's store, at the price fixed by the Board, and may not be purchased from licensed Opium vendors.
- Registers. 4. Registers No. 82 are kept of licenses granted for the sale of Madad and Chandú, and of the quantity of Opium purchased from the Collectorate for their manufacture.

SECTION XVI.—GÁNJA, CHARAS, SIDDHI OR BHANG, AND MAJUN.

- Description. 1. Gánja is the dried hemp plant which has flowered, and from which the resin has not been extracted.
- Sorts of Gánja. 2. *Flat* Gánja is the plant dried as grown in its natural shape. *Round* Gánja has an entirely different appearance owing to the rolling of each branch, in the drying process, giving the leaves and flowers a rounded form: the thickest portions of the wood are at the same time removed. *Chur* or *Rora* is only the fragments of leaves and flowers.

3. Gánja and Charas are used for smoking only. "Charas" Use.
 is the resin collected from the plant while it is growing. "Siddhí,"
 "Sabzi," and "Bhang"* are the names given to the larger
 leaves and capsules of the same plant, from which an intoxicating
 drink is prepared. Májún is a confection containing Siddhí.

SECTION XVII.—RULES FOR CULTIVATION, STORAGE, TRANSPORT,
 AND SALE, OF GANJA, &C.

1. The following rules are prescribed, under Section XXXIII, Prescribed by
 Act XXI of 1856, for the cultivation, preparation, store, and law.
 sale of the articles abovenamed.

2. No restriction is imposed on the cultivation of the hemp Cultivation
 plant: its use in the green state for medical purposes, and its unrestricted.
 manipulation for the manufacture of fibre, is unrestricted. But Preparation
 any preparation of the plant to be used, stored, and sold, as a and sale
 narcotic or stimulant, is prohibited, except under the following restricted.
 rules.

3. Every cultivator, immediately on his produce being gathered Cultivator
 and prepared for sale, and before effecting any sales, must apply must take
 to the Supervisor of Gánja cultivation for a license to retain out license to
 possession of it, until it be disposed of to a licensed purchaser or retain posses-
 registered warehousekeeper. The cultivator's license specifies sion of drug.
 the number of bundles, sorts, and estimated weight, of the Gánja
 covered by it, and is to be returned to the Supervisor, endorsed
 with the names of the purchasers to whom the Gánja may be sub-
 sequently sold, and the quantity sold to each. The license is in
 Form 29, Appendix A.

4. Every person wishing to purchase Gánja from the cul- Licensed
 tivators, for the purpose of supplying it to wholesale dealers and Warehouse.
 licensed vendors, must register, in the Office of the Collector of
 Rajshahye, or other producing District, the warehouses in which the
 Gánja is to be stored. The registry of a warehouse is suffi-
 cient authority for the purchase and store of Gánja; and any per-
 son not having a warehouse registered, and not being duly licensed,
 who shall purchase Gánja from the cultivators, is liable to the
 penalties prescribed for illegal possession by Section XLIX, Act
 XXI of 1856.

5. Every cultivator who sells Gánja, &c., to a person not Restrictions
 duly authorized to purchase under these rules, is liable to the on cultivators'
 penalty prescribed in Section L, Act XXI of 1856. sales.

6. Every registered warehouse owner, in the producing Dis- Returns from
 trict, must file weekly, in the Office of the Supervisor of Gánja Warehouse
 cultivation, or other Excise Officer, a statement of his purchases keeper.
 and sales, in the following form; and any warehouse keeper who
 sells Gánja without making an entry of the sale in his weekly

* The name Bhang is also given to a plant which grows wild in some districts.

statement, is liable to have the registration of his warehouse cancelled:—

Weekly Statement of Purchases and Sales of Gánja by the Owner of Warehouse No.

	CHARGEABLE WITH DUTY.		
	Single.	One and a half rates.	Double.
	Mds. S. C.	Mds. S. C.	Mds. S. C.
Balance in store as shown in last statement	5 16 0	3 0 0	2 0 0
Purchased 3rd March	20 10 0	.....	5 0 0
Ditto 5th ditto ... ..	.....	15 0 0	.....
Total	25 26 0	18 0 0	7 0 0
Sold 4th March to Jay Náráyan Dás	10 0 0	.....	2 0 0
Ditto 6th ditto to Syam Chand Ghose..	.....	8 0 0	1 20 0
Balance	15 26 0	10 0 0	3 20 0

Wholesale for export.

7. The licensed warehousemen of the producing District, or the cultivators, may sell the drug to licensed wholesale merchants for export to other Districts, provided the wholesale merchant be duly provided with a pass from the Collector of the District into which he wishes to import, and with a license to purchase for export, granted by the Collector of the producing District, under the following Clause.

Wholesale and retail purchases for export.

8. Licensed wholesale merchants, or retailers, of other Districts, who wish to purchase Gánja from the cultivators, or from the warehousemen of the producing Districts, are, in the first place, to apply for passes from the Collector of their own Districts. If the applicant have registered a warehouse for the storage of the drug under Clause 20, and if there be no objection, the Collector may give him a pass in Form 30, Appendix A; a Register (No. 84) is to be kept of such passes. The pass having been granted, a duplicate of it is to be sent, by the Officer granting it, by post, to the Collector of Rajshahye or other producing District, who, on receipt of it, may, if he think proper, prepare a license to purchase, and transmit it to the Supervisor of Gánja cultivation, or other local excise officer, so that the purchaser may not be delayed by having to get his license after he reaches the producing District. Licenses to make purchases from the cultivators or warehousemen of the producing Districts are granted (in Form 31, Appendix A), with the condition that the purchaser shall, when he has made his purchases, collect the whole in a place to be indicated to him by the Supervisor of Gánja cultivation or other local excise officer.

Trader to give up his pass to local Excise Officer.

9. On a wholesale merchant authorized to purchase for export reaching the place where he proposes to make his purchases from cultivators, or licensed warehousemen, he shall give up, to the Supervisor of Gánja cultivation or other local Excise Officer, the original pass granted to him by the Collector of his own District

under the preceding Clause; and, provided the license authorizing the applicant to purchase has been received, he may make purchases at once, storing the Gánja in the place indicated, as required by the license.

10. The Gánja purchased is to be weighed, packed, and sealed in bundles, by the local excise officer. If the Gánja which he is called upon to pack and seal do not contain the natural growth of wood and stalk, the excise officer must pack and seal it in such a manner that the bundles may be, thereafter, clearly distinguished from the bundles of natural Gánja. Gánja from which *all* the woody fibre has been removed is to be packed in bags only, which are to be sealed on each seam, and at the mouth, by the local excise officer.

11. When the drug purchased is weighed, packed, and sealed ready for dispatch, the local Officer shall return to the exporting merchant the original pass, having endorsed on it all particulars as required by Clause 13.

12. A report of these particulars is, at the same time, to be made by the Darogah to the Collector of the District, and must also be endorsed on a duplicate of the pass which must be forwarded by post to the District whence it was received as described in Clause 8.

13. Every pass, whether for wholesale export, or for retail consumption, must specify the weight and number of bundles of Gánja to be charged with single duty; the weight and number of bundles of Gánja to be charged with one and a half rates of duty; and the weight and number of bags of Gánja chargeable with double duty, protected by the pass; the distinguishing marks by which the bundles chargeable with each rate of duty may be known; the name of the purchaser and of the Charandar; the mode of conveyance by which it is to be transported, and the places, warehouses, or shops from, and to, which the transport is made. These entries will be signed by the excise officer. Passes to retail shops are in Form 32, Appendix A.

14. Exportation from the producing Districts, or from one District to another by wholesale merchants, is allowed without prepayment of duty, if the drug is to be imported into any District within the Lower provinces of Bengal; as, according to the system in force in these Provinces; duty is levied on the drug as it passes into the hands of the retailers.

15. Before the exportation of Gánja is allowed to foreign territory, or to any District not within the Lower Provinces of Bengal, full duty is levied at the rate or rates in force in the Lower Provinces for the time being, and credited in the District Accounts. Gánja, when exported by sea to countries beyond the boundaries of British India, is not liable to duty, and any duty paid is refunded on proof of export.

16. Wholesale vendors are authorized to sell from a dispatch in transit any number of bundles bearing the original seals, to such retailers as may produce a pass or delivery order from an authorized Officer. The weight and number of such bundles,

and the rate of duty with which each bundle sold was charged, must be written off on the back of the import pass, under the attestation of a competent excise officer, who will see that the seals of the bundles thus sold in transit have not been broken.

No allowance for wastage.

17. No allowance is made on account of wastage of Gánja, either in transit from the producing Districts to the wholesale warehouse, or from the warehouses to the shops of the retailers.

Storage in warehouse in non-producing districts.

18. The Excise Officer is required, before allowing Gánja to be stored in a warehouse licensed under Clause 20, to ascertain that the seals of the bundles are unbroken, and that the weight and sorts correspond with the weight and sorts noted on the pass given in the producing District; he must then open any bags of Gánja chargeable with double duty, that may be included in the invoice, and, having ascertained that they contain Rora Gánja as invoiced, reseal them. He must also examine the general quality, and the condition in which the drug is received, whether dry or damp, or in process of deterioration, or decay. All these particulars are to be noted in a book to be kept for the purpose, (in Form 33, Appendix A,) and if they do not agree with the entries in the pass under which the Gánja is imported, the circumstance is to be reported to the Collector. The full duty, at the rate chargeable on the sort of Gánja in which the deficiency or defect is found, must be, at once, levied on any deficiency of weight and on any broken bundles. No bundles without the original seal must be received into a registered warehouse.

Particulars to be noted, and compared with pass.

Registration of import warehouse.

19. Every person engaged in, or wishing to engage in, the wholesale Gánja trade, must furnish to the Collector of the District in which he intends to store Gánja, a written description, in the form below, of each warehouse in which such Gánja is to be stored. The charge for proper scales and weights must be borne by the warehousemen:—

Name of Owner or Owners.	Locality.	Description of Building.	Capacity of Warehouse.	REMARKS.
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Certificate of registry.

20. If the Collector is satisfied that the warehouse is so constructed that any Gánja stored in it will be perfectly secure against fraud or depredation, he is to enter it in Register No. 83, and grant a certificate of registry (in Form 34, Appendix A) to the persons applying for the same, on the following conditions:—

Conditions of registry.

I.—That the warehouse shall have only one door, which shall be secured by two locks; the key of one to be kept by the owner, and that of the other by the Excise Officer appointed to supervise the store.

II.—That no deliveries of the drug shall be made except in the presence of an Excise Officer, and under an order from the Collector or from an Officer duly authorized by the Collector to grant passes; and that the drug be either delivered out in the bundles as sealed, or, if less than a whole bundle be delivered out, that the remainder be re-sealed, then and there, by the Excise Officer.

21. The Collector may, at any time, cancel registry, should the owner of the warehouse transgress the Excise Laws or any of these rules, or should he allow the building to fall out of repair so that it is no longer a secure place of custody.

22. Every person found in possession of Gánja in excess of the quarter of a seer allowed by Section XXXV, Act XXI of 1856, stored in any place other than a warehouse registered as above, or in a retail shop duly protected by a vendor's license, is liable to the penalties prescribed in Section XLIX, Act XXI of 1856, unless such Gánja be protected by a pass; and all Gánja so found is confiscated.

23. Wholesale dealers, or owners of registered warehouses, after storing their Gánja, are at liberty to transport, under the prescribed pass, any number of bundles bearing the original seal, from their stock to any other District. This pass must be obtained from the Excise Officer of the District into which it is proposed to convey the Gánja; and, on being produced at the Excise Office of the district in which the Gánja is stored, it is countersigned and dealt with in the manner prescribed for import passes in Clauses 9—17.

24. A wholesale dealer may sell his Gánja only to another duly authorized wholesale dealer, or to a retailer licensed as in Clause 27, &c.

25. The Excise Officer must be careful that the drug removed from the warehouse does not exceed the quantity specified in the pass. Stock must be taken, in each warehouse, annually, in the month of March if possible. Any deficiency between the actual amount in stock and that which should be remaining according to the accounts of Gánja received and passed, must be written off under sanction of the Commissioner. The refuse or broken Gánja, if any, being included in the deficiency, must be destroyed, at the same time, under sanction of the Commissioner. Refuse must always be carefully examined by the Collector, or a Deputy Collector, in person, and destroyed only in the presence of one of those Officers.

26. Every Excise Officer in charge of a warehouse must keep up a register of deliveries of Gánja at the Warehouse in Form Appendix A. The register of receipts of Gánja into the Warehouse (Form 33), has been prescribed in Clause 18. From these two Registers the officer must compile and send in to the Collector, on the 1st and 16th of each month, an abstract in Form Appendix A.

27. The retail of Gánja is subject to the general rules for the Fixed Duty System in Section IV. The monthly licensed fee is, at present, (except in Calcutta and the Suburbs) 4 Rupees. The licenses will be in Form 37, Appendix A.

28. Licensed vendors must pay the duty before removing Gánja from the wholesale dealer's warehouse. Duty must be paid at the rate or rates fixed, for the time being, by the Board of Revenue.

- Mode of calculating duty. 29. The duty is to be calculated upon the gross weight of the sealed bundles of Gánja removed from the wholesale dealer's warehouse by the licensed retailers. One and a half rates of duty is to be levied upon all Gánja from which any part of the natural growth of wood has been removed, and double duty upon all Gánja from which *all* the woody fibre has been removed, whether the bundles in which it is packed bear the Supervisor's distinguishing marks, as provided in Clause 10, or not. The duty and license fees levied must be, immediately, entered in the appropriate columns of Form 38, Appendix A.
- Passes. 30. All transports of Gánja from the warehouse to the retail shops must be protected by passes in Form 15, Appendix A, up to the time of their reaching the retail shops. Any laxity on this point must facilitate smuggling. A register of such passes shall be kept up by every Officer authorized to grant them in the form of Register No. 83.
- Register of clearances. 31. Every officer in charge of a warehouse must keep up a register of Gánja cleared and of duty and fees paid by each licensed vendor in Form 38, Appendix A. The register must be submitted, at the end of each quarter, for the Collector's examination and signature. The principal object of this is to enable the Collector to watch any unusual fluctuations in the quantities cleared by each vendor, which may indicate that the vendor is selling illicit Gánja under color of his license.
- Local payment of duty. 32. The Collector may with the sanction of the Commissioner, make arrangements, under such precautions as may seem necessary, authorizing Sub-divisional Officers and trustworthy excise officers to receive payments of duty, and to grant passes, within their Sub-division, or circle, the amount collected being transmitted to the treasury at short intervals. The statements prescribed in these rules will enable the Collector to check the proceedings.
- Landholders' responsibilities. 33. Landholders should be warned of their liability under Section LIV, Act XXI of 1856, if they permit the unlicensed sale of Gánja within the boundaries of their estates.
- Return of movement. 34. A return No. XL in the Form that the Board may prescribe showing the movement of Gánja is to be furnished to the Board of Revenue, through the Commissioner, *annually*, as early in April as possible, from every District in Bengal. If, in any District, the return is blank, a memorandum to that effect must be submitted.
- Minor articles. 35. Licenses to sell Charas, Siddhí, and Májún, &c., are given in the annexed Form 26 to the highest bidders.

SECTION XVIII.—FINES AND FORFEITURES.

- Fines are disposed of by law. 1. The disposal of any fines and forfeitures that may be levied on account of the breaches of the Excise Laws recounted in Section LXXXVI, Act XXI of 1856, is not left, by that Section, in any way *in the option* of the Court adjudging the fine of forfeiture.

2. One-half of every such *realized* fine and forfeiture, or 1 Rupee and 8 annas for each seer of confiscated Opium fit for use, Must be distributed. *must, by law, in every instance,* be “awarded to the Officer or Officers who apprehended the offender,” and the other half, and, in case of the confiscation of Opium fit for use, an equal sum of 1 Rupee and 8 annas a seer, to the informer, if there is one.

3. The Board hold the Officers of the Excise Department responsible for reminding the adjudging Court, in every instance, of the plain requirements of the law. In case the Court, nevertheless, decline to make the award directed by the law, an immediate report should be made to the Commissioner of the circumstances, for transmission, if necessary, to the Board. Excise Officers to remind Court.

4. Sums awarded on account of confiscated Opium, under Acts XXI of 1856 or XIII of 1857, are to be paid *at once*, whatever the amount. Payment on account of Opium.

5. Fines and forfeitures realized and awarded under Section LXXVI, Act XXI of 1856, and Section XXX, Act XIII of 1857, are to be disbursed *at once*, provided the amount do not exceed Rs. 100. When the award is for more than that amount, Rs. 100 only should be disbursed at once; the balance being kept till the sanction of the Board of Revenue can be obtained, after the period for appeal has passed, or after the appeal has been rejected. Payment on account of other articles.

6. Persons imprisoned for breach of the Excise Laws cannot be called upon to pay diet money. No diet money from Prisoners.

SECTION XIX.—MISCELLANEOUS.

1. Security is to be taken from all Excise Darogahs and Mohurirs, whether they be appointed to Excise Divisions or to public distilleries; the *maximum* amount of security to be demanded from these Officers, without the special sanction of the Board, is as follows:— Security Bonds.

From Darogahs	...	...	Rs. 1,000
From Muharirs	...	...	„ 250

2. Collectors should be careful, however, not to demand, in any case, a larger amount of security than is necessary, with reference to the funds likely to be entrusted to the Officer. Discretion as to amount.

3. Quarterly and Annual Returns of Excise Revenue, and of the consumption of excisable articles, are to be furnished to the Commissioner for transmission, after he has disposed of them, to the Board of Revenue, in the form that the Board of Revenue may, from time to time, prescribe. Returns Nos. XIV, XXIX, and XLII.

4. In Appendix B will be found the Police Manual prepared for the guidance of Police Officers in their Excise Duties.

APPENDIX A,—FORMS.

FORM 1.

[SEE SECTION V, CLAUSE 2, AND SECTION IX, CLAUSE 1.]

License for the Wholesale Vend of Imported Spirituous and Fermented Liquors.

NOTE.—Counterpart of this will be signed by the licensee and deposited in the Collector's Office.

District
No. of license in Register No. 81.
Name of vendor
Locality of vend

Be it known to all concerned, that A B, resident of _____, is hereby authorized by the undersigned, Collector of _____, to sell IMPORTED SPIRITUOUS and FERMENTED LIQUORS by WHOLESALE, within the limits of the said district, till the 30th April 18____, under the conditions stated below:—

- I. That he pay to Government in advance for the year a fee of sixteen Rupees.
- II. That he do not, without taking out a license for retail vend, sell spirituous or fermented liquors in a less quantity than two imperial gallons, or one dozen quart bottles; a sale of any less quantity being declared by Section XVII, Act XXI of 1856, to be a retail sale.
- III. That he do not, without taking out a separate license, sell spirituous or fermented liquors manufactured in India.
- IV. That he do not sell liquors of any kind, within the limits of any Military Cantonment, without the sanction of the Commanding Officer.
- V. That he constantly exhibit a sign-board at his place of vend, bearing the words "Licensed to sell imported spirituous and fermented liquors by wholesale."
- VI. Infraction of any of the above conditions will subject the holder of this license to forfeiture of the license, and to the penalties prescribed in Sections XLIII and XLIV, Act XXI of 1856.

COLLECTORATE OF _____ }
The _____ 18 ____ } Collector.

The license may be made general, under Section XXVI, Act XXI of 1856, and Section II of these rules, by the following endorsement:—

The within named _____, being about to travel with the object of selling liquors in transit, is hereby authorized to sell imported spirituous and fermented liquors, by wholesale, in any district which he may visit, on the condition that he do, at once, report his arrival to the Collector of each district in which he intends to make sales; and that, if he remain more than a week at any one place, he take out a license from the Collector of the district in which that place is situate.

FORM 2.

[SEE SECTION V, CLAUSE 3.]

License for the Retail Vend of Imported Spirituous and Fermented Liquors.

NOTE.—Counterpart of this will be signed by the licensee and deposited in the Collector's Office.

District
No. of license in Register No. 81
Name
Locality of vend

Be it known to all concerned, that _____ resident of _____ is hereby authorized by the under-siggnized, Collector of _____, to open a shop at _____ in _____ for the SALE, by RETAIL, of IMPORTED SPIRITUOUS and FERMENTED LIQUORS, from the date of this license to the 30th April 186 ____.

It is required of the holder of this license, as a condition of its remaining in oice, that he duly and faithfully perform and abide by the following Articles:—

1. That he pay to Government, in advance, a monthly fee of Rs.

II. That all spirituous and fermented liquors sold under this license shall be brought from Calcutta, or from other districts, under pass, or purchased from a licensed wholesale dealer.

III. That he do not sell, under color of this license, any spirituous or fermented liquors manufactured in this country.

IV. That he effect his sales of liquors only in the shop for which this license is granted, and that he do not sell liquors in any other place, or establish a second shop, without another separate license.

V. That he sell no liquor of any description to European Soldiers.

VI. That he do not sell more than two imperial gallons, or twelve quart bottles, [or less than one pint bottle*] of liquor to any person at one time, [and that he do not allow any liquor to be drunk in his shop or in his premises.]

VII. That he do not receive any wearing apparel or other goods in barter for liquor.

VIII. That he do not open his shop, or effect sales therein, before sunrise, nor keep it open, or effect sales therein, after : and that he do not harbour any person therein during the night.

IX. That he do not permit persons of notoriously bad character to resort to his shop; that he prevent gaming and disorderly conduct therein; and that he give information to the nearest Magistrate or Police Officer, of any suspected persons who may resort to his shop.

X. That he have constantly fixed up, at the entrance of his shop, a sign-board bearing the following inscription in English and the Vernacular :—

(Name of Vendor.)

“Licensed to sell imported spirituous and fermented liquors by retail.”

XI. That he produce for inspection, on demand of any Excise Officer above the rank of Jemadar, his license and accounts, and that he do not prevent any Excise Officer, of whatever grade, from entering his shop at any hour of the day or night.

XII. That, if required to do so, by the Collector, on account of the proximity of troops, he will close his shop, and keep it closed as long as may be directed.

XIII. That, in the event of his also holding a wholesale license for the vend of spirituous and fermented liquors, he keep the accounts of sales under each license separate, and suspend a separate sign-board for each.

XIV. Infringement of any of the above conditions will subject the holder to forfeiture of this license, and to the penalties prescribed in Sections XLIII, XLIV, and XLV, Act XXI of 1856.

All Officers of Government are prohibited from imposing on, or exacting from, the holder of this license, on account of the said shop, any tax or cess beyond the fee specified in these conditions, and from molesting or interrupting him in following his trade, so long as he conform to the above rules and to the laws in force.

COLLECTORATE OF }
 The 18 } Collector.

FORM 3.

[SEE SECTION V, CLAUSE 5.]

License for Retail Vend of Imported Wines and Spirituous and Fermented Liquors in Hotels and Public Houses.

District
 No. of license in Register No. 81
 Name of vendor
 Locality of vend

Be it known to all concerned, that A B, resident of , is hereby authorized by the Collector of to sell imported WINES, SPIRITS, and FERMENTED LIQUORS BY RETAIL at an HOTEL (OR PUBLIC HOUSE) situate at

* The words in brackets to be omitted from licenses granted to persons who hold licenses authorizing them to sell, by retail, Rum and Country Spirits, to be drunk on the premises.

It is required of A B, as a condition of this license remaining in force, that he duly and faithfully abide by the following Articles:—

I. That he pay to Government, in advance, for each quarter, the amount of tax due by him for that quarter, at the rate of Rs. 100 a year.

II. That he sell no spirits or liquors to any European Soldier.

III. That he confine the sale of the liquors, above enumerated, to the Hotel (or Public House) for which this license is granted.

IV. That he maintain peace and good order within the precincts of the said Hotel (or Public House).

V. That he do not retail spirits or liquors manufactured in India, under color of this license.

VI. That he do not sell more than two imperial gallons, or twelve quart bottles, of liquor to any person, at one time.

Upon a breach of any of the above conditions, this license shall be forfeited.

COLLECTORATE OF
 The 18 } _____ Collector.

FORM 4.

[SEE SECTION V, CLAUSE 6.]

License to sell Imported Spirituous and Fermented Liquors to passengers and others on board Steamers and other Vessels employed in the inland or interport traffic of India.

NOTE.—Counterpart of this license to be signed by the holder and filed in the Collector's Office.

District
 No. of license in Register No. 81
 Name of vendor
 Name of vessel

Be it known that the Captain (or Steward) for the time being, of the employed in the inland (or interport) traffic of India, is hereby authorized by the Collector of _____ to carry on, therein, the RETAIL SALE of IMPORTED WINES, SPIRITS, and BEER till the 30th of April 18 _____

It is required of the holder of this license, as a condition of this license remaining in force, that he duly and faithfully perform, and abide by, the following Articles:—

I. That he pay to Government, in advance, the amount of tax due by him, for the year, at the rate of 16 Rupees per annum.

II. That he do not sell the above spirits or liquors to any persons except such as are at the time employed in, or passengers upon, the said _____, and that he do confine their sale to the said _____ only.

III. That he do not retail spirits manufactured in this country, under color of this license.

Upon breach of any of the above conditions, this license shall be forfeited.

COLLECTORATE OF
 The 18 } _____ Collector.

FORM 5.

[SEE SECTION VI, CLAUSE 2.]

License to work a Private Distillery for the manufacture of Spirits.

NOTE.—Counterpart of this license to be signed by the holder and filed in the Collector's Office.

District
 No. of license in Register No. 81
 Name of distiller
 In what locality

Be it known that A B, resident of _____, is hereby authorized by the undersigned Collector of _____ to work a distillery at _____ in the district of _____ until the 30th April 18 _____

I. The condition of this license is, that the holder adhere to all provisions of the Excise Laws, and of the rules which may, from time to time, be laid down by the Board of Revenue, and that he pay, monthly, in advance, to the Collector, on or before the 1st day of every month [*here enter such a sum as may be required*] to cover the cost of a special preventive establishment of the strength which may be considered necessary for the distillery.

Failure to fulfil the above conditions will entail forfeiture of this license, in addition to the penalty prescribed by law for the specific offence.

COLLECTORATE OF }
 The 18 } _____ Collector.

FORM 6.

[SEE SECTION VI, CLAUSE 2.]

Receipt for deposit on account of Distillery License.

Received from _____ the sum of Rs. _____ as a deposit for security on a license No. _____ in Register No. 81, this day granted to A B, to work a distillery at C D, in the district of E F, under the rules and conditions set forth in the Excise Rules of the Board of Revenue, Section VI.

COLLECTORATE OF }
 The 18 } _____ Collector.

FORM 7.

[SEE SECTION VI, CLAUSE 5.]

Form of Bond pledging premises, works, and utensils of manufacture.

I, A B, of _____, having obtained, from the Collector of _____, a license to work a distillery after the European method at _____, in the district of _____, from the _____ day of _____ one thousand eight hundred and sixty _____ to the thirtieth day of April one thousand eight hundred _____ on the terms of the Excise Rules of the Board of Revenue; (Section VI, Clause 5, of which said Rules provides that the premises, works, and all utensils employed in the manufacture of spirits, shall be pledged for the due discharge of all payments whether of revenue, license charges, fines or forfeitures,) do by these presents made in consideration of the said license so obtained by me as aforesaid, and in conformity with the said Rules, grant, assign, and transfer unto the Secretary of State for India in Council all the houses, buildings, and lands covering bighás in or upon which the said distillery is carried on, or in or upon which it shall, at any time during the said license, be carried on, which said land and premises are situate at _____ aforesaid, and also all the stills, tuns, butts, coolers, vats, casks, plant and block, implements and utensils, used and employed in the said distillery, and mentioned in the Schedule hereunto annexed, and all other plant and implements that may, at any time hereafter, be brought into the said distillery and premises, together with all materials, now upon, or at any time hereafter to be brought upon, the said land and premises to be used in the manufacture of spirit: TO HOLD the said distillery, plant, lands, and other premises, unto the said Secretary of State in Council, his successors and assigns, by way of security for the due discharge and payment by me to the said Collector or person authorized to receive the same, of all moneys which, from time to time, shall, or may, accrue or be due from me in respect of revenue, license fees, costs of establishments, fines or forfeitures, or other Government claims or dues payable by me in the carrying on of the said distillery: and, to that end, I hereby authorize the said Collector, his servants, and agents on behalf of the said Secretary of State in Council, in case default shall, at any time or times hereafter, be made by me in payment of any of such moneys or dues, forthwith, from time to time, to enter upon the said distillery, lands, and other premises, or any part or parts thereof, and, without any interruption from me, to hold the same and take the rents and profits thereof on such behalf as aforesaid. And further, I hereby authorize and empower

the said Secretary of State, his successors or assigns, from time to time, in case of any such default by me as aforesaid, and notwithstanding the opposition of myself or any person claiming under me, and whether the said Secretary of State shall be in or out of possession, to sell the said distillery, lands, plant, implements, materials, and premises, or any of them, or any part thereof, either together or in parcels, and either by public auction or private contract, as the said Collector shall think fit, and for such price or prices as to him shall appear reasonable, with liberty to buy in the same or any part thereof, and to re-sell the same by either of the methods aforesaid, without being answerable for any expense or diminution in price occasioned by such re-sale, and the proceeds of any such sale as aforesaid shall be applied, in the first place, in payment of the expenses thereof; and then, in payment and satisfaction of all Government dues and claims, payable by me, in respect of the said distillery and premises; and the surplus, if any, shall belong to me. And I further declare that the receipt or receipts in writing of the said Collector on behalf of the said Secretary of State for any money arising from the sale or sales hereby authorized, shall be a good and final discharge for the same, respectively, to purchasers and all others. In witness whereof I, the said A B, have hereunto set my hand and seal this day of one thousand eight hundred and sixty.

Signed, sealed, and delivered.

(N. B.—The necessary Schedule is to be hereto annexed.)

FORM 8.

[SEE SECTION VI, CLAUSE 14.]

Pass.

Registered No. Pass from the distillery in the District of
to No. shop of A B at (or to the Custom House or elsewhere, as the
case may be)
imperial gallons of on payment of duty at the rate of (or without
payment of duty, the person clearing having executed a bond for the payment of
duty or for export; or having paid in the duty at this Office, &c., &c., as the case
may be).

(Signed)

Collector.

Endorsement of Darogah on Pass.

Name of person clearing the spirits
Date and hour of issue
Quantity of spirit in gallons
Strength
Amount of duty paid to Darogah
Name of distiller

This pass remains in force till the hour of on the day of

(Signed)

Date

Darogah or Mohurir.

FORM 9.

[SEE SECTION VII, CLAUSE 17, AND SECTION VIII, CLAUSE 3.]

License to use Spirits, which have paid reduced Duty, only in Arts, Manufactures, and Chemistry.

NOTE.—Counterpart to be signed by the licensee and filed in the Collector's Office.

District
No. in Register No. 81
Name of person licensed
Premises on which use is licensed

Be it known that A B, resident of C D, is hereby authorized by the undersigned Collector of (or Excise Superintendent of Calcutta), to use, exclusively for purposes of Art, Manufacture, and Chemistry, spirits which have been rendered unfit for human consumption as provided in the Rules of the Board of Revenue,

Chapter V, Section VII; and which have been removed from any licensed distillery, or Custom House, after payment of reduced duty at 10 per cent. *ad valorem*, and, after execution of a bond for the payment of the full rate of duty now levied on spirits cleared for human consumption.

I. The condition of this license is, that such spirits shall be used only at (describe the premises); that the said premises shall be open to inspection by Excise Officers to the same extent as the shop of a retail vendor is so open by law; and that the holder of this license adhere to and fulfil all requirements of the Excise Law, and of the Excise Rules of the Board of Revenue. Failure to adhere to the above-mentioned provisions and rules will entail forfeiture of this license, in addition to the penalties prescribed by law for the specific offence.

II. This license will remain in force only till the 30th of April 186 .

	COLLECTORATE,	}	
Zillah			
Dated	18 .		Collector.

FORM 10.

[SEE SECTION VII, CLAUSE 19, AND SECTION VIII, CLAUSE 3.]

Form of Bond for removal of Spirits from a Distillery or Custom House under Act XVI of 1863, on payment of reduced duty of 10 per cent. ad valorem, for use exclusively in Arts, Manufactures, or Chemistry.

Know all men by these presents, that we A B and C D are, jointly, and severally, held, and firmly bound, unto the Secretary of State for India in the sum of Rs. to be paid to the said Secretary of State for India; for which payment well and truly to be made, we, jointly, and severally, bind ourselves, and each of us binds himself, and each and every one of our respective heirs, administrators, and representatives by these presents.

Dated this day of Sealed with our Seals.

Whereas the above bounden are justly and truly indebted to the Secretary of State for India in the sum of Rs. , being the difference between duty at the rate of 10 per cent. *ad valorem*, which has already been paid, and the full amount of duty payable to the Secretary of State for India at the rate of three Rupees per imperial gallon, London proof, for gallons of of the strength of manufactured at which the said have been allowed to remove thence, under the provisions of Act XVI of 1863, for use exclusively in Arts, Manufactures, or Chemistry, without pre-payment of the full amount of such duty. Now, the condition of this obligation is such, that, if the above bounden , his or their heirs, executors, administrators, or representatives, or some or one of them, do and shall, at the expiration of four calendar months from the date of this obligation, well and truly pay, or cause to be paid, to the said Secretary of State for India, the difference between the amount already paid, and the full duty at the rate of Rupees per imperial gallon of proof of spirit, for all or any portion of the above-mentioned spirits which shall not be proved to have been used exclusively in Arts, Manufactures, or Chemistry, or which shall have been passed for local consumption; or if the above bounden , his or their heirs, executors, administrators, or representatives, or one of them, do and shall, within four months from the date of this obligation, use the said spirits exclusively for purposes of Art, Manufacture, or Chemistry, and afford proof to the satisfaction of the Collector of Excise Revenue that the same has been so used, then this obligation shall be void; otherwise it shall remain in full force and virtue.

Scaled and delivered in presence of

FORM 11.

[SEE SECTION IX, CLAUSE 1.]

*License for the Wholesale Vend of Spirituous and Fermented Liquors manufac-
tured in this Country in the English method.*

NOTE.—Counterpart to be signed by the holder and filed in the Collector's Office.

District
No. of license in Register No. 81
Name of vendor
Locality of vend

Be it known that _____ resident of _____ is, under the following conditions, authorized by the undersigned to sell SPIRITUOUS and FERMENTED LIQUORS MANUFACTURED IN THIS COUNTRY IN THE ENGLISH METHOD, by WHOLE-SALE, from the date of this license to the 30th April 186 _____

- I. That he pay to Government in advance for the year a fee of sixteen Rupees.
- II. That he do not sell under the license any spirituous or fermented liquors, in a less quantity than two imperial gallons, or one dozen quart bottles, such sale being declared by Section XXVII, Act XXI of 1856, to be a retail sale.
- III. That he do not sell, under the license, imported spirituous or fermented liquors.
- IV. That he do not sell liquors of any kind, or in any quantity, within the limits of any Military Cantonment, without the sanction of the Commanding Officer.
- V. An infraction of any of the above conditions will subject the holder to * For Calcutta quote Act XI forfeiture of this license, and the penalties prescribed in Sections XLIII and XLIV, Act XXI of 1856.*

COLLECTORATE OF _____ }
The _____ 18 _____ } Collector.

NOTE.—This license may be made general for all districts by an endorsement similar to that given in Form 1.

FORM 12.

[SEE SECTION IX, CLAUSE 2, AND SECTION XII, CLAUSE 5.]

*License for the Retail Vend of Spirituous and Fermented Liquors manufactured
in this Country.*

NOTE.—Counterpart to be signed by the holder and filed in the Collector's Office.

District
No. of license in Register
Name of vendor
Locality of vend

Be it known that _____ resident of Mouzah _____ Pergunnah
Zillah _____ is hereby authorized by the undersigned Collector of Zillah
to open a shop at _____ for the sale, by RETAIL, of SPIRITUOUS and FERMENTED
LIQUORS MANUFACTURED IN THIS COUNTRY, WHETHER in the ENGLISH or in the
NATIVE method, from the date of this license to the 30th April 186 _____

It is required of the holder of this license, as a condition of its remaining in force, that he duly and faithfully perform and abide by the following Articles:—

- I. That he pay to Government, in advance, a monthly fee of _____, or such other rate as the Board of Revenue may prescribe for licenses of this description, at any time during the currency of this license.
- II. That all spirituous and fermented liquors sold under this license be brought from a licensed or public distillery under pass, or purchased from a licensed wholesale dealer.

III. That the holder of this license do not sell, under color of this license, any imported spirituous or fermented liquors.

IV. That he effect his sales of liquors only in the shop for which this license is granted, and that he do not sell liquors in any other place, or establish a second shop, without a separate license.

V. That he do not sell any liquor of any description to European soldiers.

VI. That he do not sell to one person, at one time, more than two imperial gallons, or twelve quart bottles.

VII. That he do not receive any wearing apparel, or other goods, in barter for liquor.

VIII. That he do not open his shop, or effect sales therein, before sunrise, or keep it open, or effect sales therein, after _____, and that he do not harbour suspicious characters therein.

IX. That he do not permit persons of notoriously bad character to resort to his shop; that he prevent gaming and disorderly conduct therein; and that he give information, to the nearest Magistrate or Police Officer, of any suspected persons who may resort to his shop.

X. That he have constantly fixed up at the entrance of his shop a sign-board bearing the following inscription, both in English and the Vernacular language of the country:—

(Name of vendor.)

“Licensed to sell, by retail, spirituous and fermented liquors manufactured in this country.”

XI. That he, at once, produce for inspection, on demand of any Excise Officer above the rank of Jemadar, his license and accounts, and do not prevent any Excise Officer, of whatever grade, from entering his shop at any hour of the day or night.

XII. That on the requisition of the Collector, he close his shop on the approach of troops, and keep it closed as long as he is required so to do.

XIII. That, in the event of his also holding a wholesale license for the vend of spirituous and fermented liquors, he keep the account of sales under each license separate, and put up a separate sign-board for each.

The infringement of any of the above conditions will subject him to forfeiture of this license, and to the penalties prescribed in Sections XLIII, XLIV, and XLV, Act XXI of 1856, (or, in Calcutta, in Act XI of 1849.)

All Officers of Government are prohibited from imposing on, or exacting from, the holder of this license, on account of the said shop, any tax or cess beyond the fee specified in the first of the above Articles, and from molesting or interrupting him in following his trade, so long as he do conform to the above rules and to the laws in force.

COLLECTORATE OF _____ }
 The _____ 18 _____ } Collector.

FORM 13.

[SEE SECTION X, CLAUSE 2.]

License for the manufacture and sale, by retail, of Country Spirits in an Out-still Shop on the Monthly Tax System.

NOTE.—Counterpart to be signed by the holder and filed in the Collector's Office.
 District _____
 No. in Register No. 81. _____
 Name _____
 Locality of shop _____
 Amount of monthly tax _____

Be it known to all concerned, that _____ resident of _____ is hereby authorized by the undersigned Collector of _____ to work a still at _____ in _____ for the manufacture of spirits according to the Native process, and also to open a shop at the same place for the sale of the spirits which he may manufacture, from the date of this license to the 30th April 186 _____.

It is required of the holder of this license, as the condition of this license remaining in force, that he duly and faithfully perform and abide by the following Articles:—

- I. That he pay to Government a monthly tax of
- II. That he work only one still, which shall not contain more than ten gallons or 60 quart bottles; and that he do not work his still before sunrise or after sunset.
- III. That he sell no spirits but the produce of his still.
- IV. That he effect sales of spirits only in the shop for which this license is granted; and that he do not sell spirits in any other place, or establish a second shop, without another separate license.
- V. That he sell no liquor, of any description, to European Soldiers.
- VI. That he do not sell more than one of spirits to any person at one time.
- VII. That he do not receive any wearing apparel, or other goods, in barter for liquor.
- VIII. That he do not open his shop, or effect sales therein, before sunrise, or keep it open, or effect sales therein, after 9 o'clock P. M., and that he do not harbour any suspicious person therein.
- IX. That he do not permit persons of notoriously bad character to resort to his shop; that he prevent gaming and disorderly conduct therein; and that he give information, to the nearest Magistrate or Police Officer, of any suspected persons who may resort to his shop.
- X. That he constantly exhibit, at the entrance of his shop, a sign-board bearing the following inscription, in the vernacular language of the country:—

(Name of vendor.)

“Licensed vendor of country spirits.”

XI. That he, at once, produce for information, on the demand of any Excise Officer above the rank of Jemadar, his license and accounts; and that he do not prevent any Excise Officer, of whatever grade, from entering his shop, at any hour of the day or night.

XII. The infringement of any of the above conditions will subject him to forfeiture of this license, and to the penalties prescribed by law for any specific offence which he may commit.

All Officers of Government are prohibited from imposing on, or exacting from, the holder of this license, on account of the said shop, any tax or cess beyond that specified in the first of the above Articles, and from molesting or interrupting him in following his trade so long as he conform to the above rules and to the laws in force.

COLLECTORATE OF _____ }
 The 18 } _____ Collector.

FORM 14.

[SEE SECTION XI, CLAUSE 8.]

License for the right to work Stills in a Public Central Distillery.

District _____
 No in Register No. 81. _____
 Name _____
 Distillery in which the still is to be worked. _____

Be it known to all concerned, that A B, resident of C D, is hereby authorized to work _____ still in the public central distillery at _____ for the manufacture of spirits, subject to the following conditions:—

- I. That he work no more than _____ still under this license, and that he, in all respects, conform to the rules laid down, from time to time, by the Board of Revenue for the regulation of public distilleries.

II. That he pay to the Government, for the use of the premises, rent at such rate as may be fixed, from time to time, by the Board of Revenue.

III. That he pay the amount of rent, on demand, at the end of each month; his still and apparatus being, hereby, pledged as security for the amount due in each month.

IV. That he only sell to parties who are duly licensed to sell by wholesale or retail.

V. That upon any breach of the above conditions, this license shall be considered forfeited, and, in the event of such forfeiture, all stock of unsold spirit, together with the still and apparatus, shall be liable to sale by the Collector, in satisfaction of all claims of Government for rent or on any other account.

COLLECTORATE OF }
The 18 } *Collector.*

FORM 15.

[SEE SECTION XI, CLAUSE 27, AND SECTION XIV, CLAUSE 30.]

Form of Pass from a Public Distillery.

Name of distillery
 Registered No. of pass
 Name of person to whom issued
 Date of issue
 Quantity, description and strength of spirits covered by the pass.
 Amount of duty levied
 No. and locality of shop to which the spirits are passed, with name of proprietor
 (Signed) A B,
Darogah.



Registered No.
 District
 Distillery
 Name of person to whom given
 Date of issue
 Quantity, description and strength of spirits covered by pass.
 Pass the spirits above described for transport to shop No. belonging to at the full amount of duty, amounting to Rs. , having been paid, at the rate of Rs. per imperial gallon, L. P. This pass is current till o'clock on the—day of
 (Signed) A B,
Darogah, in charge of Distillery.

NOTE.—This part will not be torn out, but will remain in the book as a check.

NOTE.—This part to be torn out of the book and given to the person clearing the spirits.

FORM 16.

[SEE SECTION XI, CLAUSE 40.]

Daily Account of Country Spirits manufactured, cleared, and kept in store, and of duty levied on Spirits manufactured by each Distiller, in the Public Central Distillery at _____

Name of distiller A B.
 No. of stills which he is authorized to work ... Two.

96

Date.	No. of Stills worked.	BALANCE OF YESTERDAY AS SHOWN IN COLS. 17 & 18 OF YESTERDAY'S STATEMENT.		QUANTITY DISTILLED THIS DAY.		TOTAL QUANTITY TO BE ACCOUNTED FOR.		QUANTITY PASSED OUT THIS DAY.			WASTAGE AND LEAKAGE AS EXPLAINED IN COLUMN OF REMARKS.		TOTAL ACCOUNTED FOR.		ACTUAL QUANTITY REMAINING IN STORE.		REMARKS.	
		Gross gallons.	Duty leviable when the spirit passes out.	Gross gallons.	Strength.	Duty leviable when spirits in column 5 pass out.	Gross gallons (total of cols. 3 and 5).	Duty leviable when the spirit passes out (total of cols. 4 and 7).	Gross gallons.	Strength.	Duty levied.	Gross gallons.	Duty.	Gross gallons (total of cols. 10 & 13).	Duty (total of cols. 12 and 14).	Gross gallons (difference between cols. 8 and 15).		Duty (difference between cols. 9 and 16).
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
		Gals.	Rs. A. P.	Gals.		Rs. A. P.	Gals.	Rs. A. P.	Gals.		Rs. A. P.	Gals.	Rs. A. P.	Gals.	Rs. A. P.	Gals.	Rs. A. P.	
May 1	Two	50	112 8 0	10 12 8	25 U.L.P. 30 U.L.P. 20 U.L.P.	22 8 0 25 3 0 19 3 4	80	179 6 4	8 6 28	20 U.L.P. 30 U.L.P. 25 U.L.P.	19 3 4 12 9 6 58 8 0	.....	.....	40	90 4 10	40	89 1 6	A.—Of the 12 gallons, 30 U. L. P. entered in column 5, is manufactured on the 1st of May, 6 gallons were passed out on the 1st of May, and 4 gallons to-day. It was found that the remaining 2 gallons had leaked away, the cask being bad.
	Total	50	112 8 0	30	.....	66 14 4	80	179 6 4	40	.....	90 4 10	.....	.....	40	90 4 10	40	89 1 6	
" 2	One	40	89 1 6	10	All 25 U.L.P.	22 8 0	50	111 9 6	4 B 10	30 U.L.P. 28 U.L.P.	8 6 4 22 2 9	A 2	A B 0 5 3	16	33 1 6	34	78 8 0	B.—These 10 gallons were a part of the (say) 50 gallons entered in column 5 as manufactured on the — of —, and shown as being 25 U. L. P. On testing the strength this day, it was found that the spirits had lost 3 degrees of strength and fallen to 28 U. L. P. The difference of duty caused by this loss of strength amounts to 5 annas and 3 pie as here shown.
	Total	40	89 1 6	10	.....	22 8 0	50	111 9 6	14	.....	30 9 1	2	2 8 5	16	33 1 6	34	78 8 0	
" 3		84	78 8 0	...	.....	.....	...	.....	...	.....	.....	...	.....	...	.....	...	.....

NOTE.—A separate page will be given to each distiller. It will be observed that, in order to enable the Darogahs to keep up this Form, it will be necessary that the stock which is manufactured each day should be kept distinct from that manufactured on other days. The Darogah will, every evening, test the spirits manufactured during the day, and should, at once, mark the casks or keases containing it, with the date of manufacture, and close the month, until the spirit is required for issue. The wastage columns will show what each day's manufacture has lost in quantity and strength between the date of manufacture and the date of issue from the distillery.
 It is to be understood that a distiller who manufactures spirits of different strength in one day may mix them together or not, as he chooses, before they are tested by the Darogah, but not after they have been tested and registered.

Chap V—App A.]

EXCISE.

FORM 17.

[SEE SECTION XI, CLAUSE 40.]

Daily Abstract of total quantity of Country Spirits manufactured, cleared, and remaining in Store, and of Duty paid, in the Public Distillery at _____ DATE _____

(93)

No. of Still worked.	NAMES OF DISTILLERS.	BALANCE OF YESTERDAY, AS SHOWN IN COLUMNS 17 & 18 OF YESTERDAY'S STATEMENT.		QUANTITY DISTILLED THIS DAY.			TOTAL QUANTITY TO BE ACCOUNTED FOR.		QUANTITY PASSED OUT THIS DAY.			WASTAGE AND LEAKAGE AS EXPLAINED IN THE COLUMN OF REMARKS.		TOTAL ACCOUNTED FOR.		QUANTITY REMAINING IN STORE.		REMARKS.	
		Gross gallons.	Duty leviable when the spirits pass out.	Gross gallons.	Strength.	Duty leviable when the spirits pass out.	Gross gallons.	Duty leviable when the spirits pass out.	Gross gallons.	Strength.	Duty levied.	Gross gallons.	Duty.	Gross gallons (total of cols. 10 and 13.)	Duty (total of cols. 12 and 14.)	Gross gallons (difference between cols. 9 and 10.)	Duty leviable when the spirits pass out, being difference between Cols. 9 and 10.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	
	A. B. C. D. E. F.																		
	Total ...																		

NOTE.—This statement from column 3 to the end is the same as the Statement prescribed by Form 16. It will be compiled by extracting from the Register (Form 16) the entries which have been made for the day in each distiller's account. As he will have all the details in Form 16, the Darogah need keep no copy of Form 17 in his Office; only a Memo. showing the total line of each day should be kept.

FORM 18.

[SEE SECTION XI, CLAUSE 40.]

(Signed) A B,
Darogah.

Daily Account of Country Spirits passed out to each licensed Retail Shop, with amount of Duty paid.

Registered No. of shop _____
Name of proprietor _____
Locality _____

Date.	Gross No. of Gallons cleared.	Strength or Class of Spirit.	Duty paid.	From what Distiller purchased.	REMARKS.
1	2	3	4	5	6

NOTE.—A separate page for each Shop.

EXCISE.

[Chap. V—App. A.

FORM 19.

[SEE SECTION XI, CLAUSE 40.]

Register of Retail Shops ordinarily drawing their Supplies from the Public Distillery at _____ with account of fees paid by them.

Registered No. of License.	Name of Vendor.	Locality of Shop.	Amount of monthly fee.	Amount paid for May, with date of payment.	Amount paid for June, with date of payment.	Amount paid for July, with date of payment.	Amount paid for Aug., with date of payment.	Amount paid for Sep., with date of payment.	Amount paid for Oct., with date of payment.	Amount paid for Nov., with date of payment.	Amount paid for Dec., with date of payment.	Amount paid for Jan., with date of payment.	Amount paid for Feb., with date of payment.	Amount paid for March, with date of payment.	Amount paid for April, with date of payment.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

FORM 20.

[SEE SECTION XI, CLAUSE 43.]

Monthly Account of Receipts and Disbursements in the Public Distillery at _____

Date.	RECEIPTS.						DISBURSEMENTS.						Balance, (difference between cols. 6 and 9).	Remittances during the month to the Treasury.			Actual balance left in hands of Darogah.						
	On account of duty as per col. 12 of daily Abstracts sent in (Form 17.)	On account of License Fees.		On account of Distillery Fees as per (Form 22).		Miscellaneous.	Total Receipts, (total of cols. 2, 3, 4, and 5).	Salary of Establishment.		Miscellaneous.		Total Disbursements.											
1	2	3		4		5	6		7		8		9		10			11			12		
	Rs. A.P.	Rs.	A.P.	Rs.	A.P.	Items.	Rs.	A.P.	Rs.	A.P.	Items.	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.	Date.	Rs.	A.P.	Rs.	A.P.	

FORM 21.

[SEE SECTION XI, CLAUSE 43.]

Comparative Statement of Country Spirits cleared from the _____ Distillery, during the Month of _____ 18 _____, with the average quantity cleared in each of the three preceding Months.

No. of Shop.	Locality of Shops.	Names of Vendors.	AVERAGE PER MONTH IN THE 3 PRECEDING MONTHS.		QUANTITY TAKEN IN THE MONTH UNDER REPORT.		INCREASE.		DECREASE.		REMARKS.
			No. of Gross gallons.	Duty paid.	No. of Gross gallons.	Duty paid.	Gallons.	Duty.	Gallons.	Duty.	
1	2	3	4	5	6	7	8	9	10	11	12

Chap. V—App. A.]

EXCISE.

(94)

FORM 22.

[SEE SECTION XI, CLAUSE 43.]

List of Stills in the Public Distillery at

during the Month of
Distillery Fees levied.

186 and Statement of

No. of Still.	Name of Distiller.	Amount of Distillery Fee.	Date of Payment.	REMARKS.
1	2	3	4	5

FORM 23.

[SEE SECTION XI, CLAUSE 43.]

Statement of Demands, Collections, and Balances at the Public Distillery at

for the Month of

18

DETAILS OF DEMAND.

BALANCE DUE AT CLOSE OF PREVIOUS MONTH (AS PER LAST MONTH'S STATEMENT).				DEMAND OF THE PRESENT MONTH.				TOTAL DEMAND.			
On account of Duty.	On account of License Fees of Retail Shops.	On account of Distillery Fees.	Total.	Duty at different rates according to strength on gross gallons of Spirit, being the quantity cleared in the month.	Monthly License Fees from Retail Shops.	Distillery Fees from Stills at per Still.	Total.	Duty (total of cols. 1 & 5).	License Fees, (total of cols. 2 & 6).	Distillery Fees, (total of cols. 3 & 7).	Grand total (totals of cols. 9, 10, 11).
1	2	3	4	5	6	7	8	9	10	11	12
					Deduct—collected during the month ...						
					Balance remaining uncollected ...						

NOTE.—With proper management there should never be any balance outstanding at the close of the month. Full explanation should be given of any items which remain unrealized.

EXCISE.

[Chap V—App. A.

FORM 24.

[SEE SECTION XIII, CLAUSE 1.]

License for sale of fresh Tári under Section XXXVI, Act XXI of 1856.

NOTE.—Counterpart of this will be signed by the license holder and deposited in the Collector's Office.

District
 No. of license in Register No. 81
 Name
 Residence

Be it known to all concerned, that the person abovenamed is hereby authorized, by the undersigned, Collector of the above-named district, to sell fresh Tári under the provisions of Section XXXVI, Act XXI of 1856, during the months of (*name the months in which the fresh juice of the tree is in use*). This license does not authorize the holder to sell Tári in its fermented state; by doing so without taking out a separate license, the holder will render himself liable to the penalty prescribed by Act XXI of 1856, for selling fermented liquors without a license.

COLLECTORATE OF } (Signed) A B,
 The 18 } _____ Collector.

FORM 25.

[SEE SECTION XIII, CLAUSE 2.]

License to sell, by retail, Fermented Tári (Pachwá, Charas, Bhang, or Májún, as the case may be).*

NOTE.—Counterpart of this will be signed by the license holder and deposited in the Collector's Office.

District
 No. of license in Register No. 81
 Name of vendor
 Locality of shop

Be it known that _____ resident of _____ Pergunnah District of _____ is hereby authorized by the Collector of _____ to open a shop for the sale, by retail, of _____ at _____ in _____ from the date of this license to the 30th April 18 _____.

It is required of the holder of this license, as the condition of this license remaining in force, that he duly and faithfully perform and abide by the following Articles:—

- I. That he pay to Government a monthly tax of _____
- II. That he effect sales of _____ only in the shop for which this license is granted; and that he do not sell _____ in any other places, or establish a second shop, without a separate license.
- III. That he do not sell more than † _____ of _____ to any person at one time.
- IV. That he do not receive any wearing apparel, or other goods, in barter for liquor or drugs.
- V. That he do not open his shop, nor effect sales therein, before sunrise; that he do not keep it open, nor effect sales therein, after _____; and that he do not harbour any person therein during the night.
- VI. That he do not permit persons of notoriously bad character to resort to his shop; that he prevent gaming and disorderly conduct therein; and that he give information, to the nearest Magistrate or Police Officer, of any suspected persons who may resort to his shop.

* One license will authorize the vend of one only of these articles. The same person may sell all; but if he wish to do so, he must take a separate license for each.

† The blank to be filled up as follows:—
 Four seers of Tári or Pachwá; one quarter of a seer of Bhang; five tolas of Charas or Májún.

VII. That he have constantly fixed up, at the entrance of his shop, a sign-board, bearing the following inscription, in the vernacular language of the country :—

(Name of vendor.)

“ Licensed vendor of ”

VIII. That he will, at once, produce for inspection, on the demand of any Excise Officer above the rank of Jamadar, his license and accounts, and that he will not prevent any Excise Officer, of whatever grade, from entering his shop at any hour of the day or night.

IX. The infringement of any of the above conditions will subject the holder of this license to forfeiture of this license, and to the penalties prescribed in Sections XLIII, XLIV, and XLV, Act XXI of 1856.

All Officers of Government are prohibited from imposing on, or exacting from, the holder of this license, on account of the said shop, any tax or cess beyond that specified in the first of the above Articles, and from molesting or interrupting him in following his trade within the period covered by this license, provided that he conform to the above rules and to the laws in force.

FORM 26.

[SEE SECTION XIV, CLAUSE 1.]

License for the sale of Opium by retail.

Note.—Counterpart of this will be signed by the license holder and deposited in the Collector's Office.

District
No. of license in Register No. 81
Name of vendor
Locality of shop

Be it known that resident of Pergunnah District of
is hereby authorized by the Collector of to sell Opium by retail at
in from the date of this license to the 30th day of
April 18 .

It is required of the holder of this license, as the condition of the license remaining in force, that he duly and faithfully perform and abide by the following Articles :—

I. That he sell no Opium but such as he may purchase from the Collectorate, and that he do not receive, or have in his possession, Opium obtained otherwise.

II. That he effect his sales only in the shop for which this license is granted, and that he do not sell Opium at any other place, nor establish a second shop, without taking another license.

III. That he do not sell more than five tolahs weight of Opium to any person at one time.

IV. That he do not adulterate the Opium sold by him.

V. That he do not receive any wearing apparel, or other goods, in barter for Opium.

VI. That he do not open his shop, nor effect sales therein, before sunrise ; that he do not keep it open, nor effect sales therein, after , and that he do not harbour any person therein during the night.

VII. That he do not permit persons of notoriously bad character to resort to his shop ; that he prevent gaming and disorderly conduct therein ; and that he give information to the nearest Magistrate or Police Officer of any suspected persons who may resort to his shop.

VIII. That he have constantly fixed up, at the entrance of his shop, a sign-board bearing the following inscription, in legible characters, in the vernacular language :—

(Name of vendor.)

“ Licensed to sell Opium by retail.”

IX. That, in the event of the Opium purchased by him falling short of the estimated quantity of in each month, he will, if required, explain the reason of the falling off to the satisfaction of the Collector.

X. That he keep up daily an account in this Form, showing the receipts and deliveries of Opium at his shop each day, and the balance in store:—

Date.	Quantity of Opium in store from yesterday.	Quantity of Opium received this day, and whence received.	Total quantity to be accounted for.	Quantity sold this day.	Quantity left in store.
-------	--	---	-------------------------------------	-------------------------	-------------------------

XI. That he produce, at once, for inspection, on the demand of any Excise Officer above the rank of Jemadar, his license and accounts; and that he do not prevent any Excise Officer, of whatever grade, from entering his shop at any hour of the day or night.

XII. On the infringement of any of the above Articles or of any of the Excise Rules laid down, from time to time, by the Board of Revenue, this license and any other license or licenses that the holder may have taken out for the sale of Opium, or for the manufacture or sale of Madad or Chandú, will be forfeited; he will also be liable to the punishment prescribed by law for the specific offence committed.

All Officers of Government are prohibited from imposing on, or exacting from, the holder of this license any tax or cess, on account of the aforesaid shop, beyond the authorized price of the Opium purchased, and from molesting or interrupting him in his business during the period covered by this license, provided that he conform to the above rules and to the laws in force.

FORM 27.

[SEE SECTION XIV, CLAUSE 9.]

Form of Indent for Opium, to be submitted by District Officers, at least two months before a fresh supply is required.

District.	Quantity (or balance) of Opium in store on 30th April last.	Deduct quantity consumed up to date, being — months.	Balance in hand on this date, the day of — 18	Average monthly consumption calculated on column 3.	Date on which Stock in hand will run out at the average rate of consumption noted in column 5.	No. of chests (each amounting to — lbs.) now indicated for.	Means of transport by which it is to be sent, and packages how to be addressed.	REMARKS.
1	A	3	4	B	6	7	8	9

A.—In column 2 add in any quantity which may have been received from the Board, Agent, or other districts since the preceding 30th of April, or deduct any quantity which may have been transferred to other districts, a note explanatory of the addition or deduction being entered in the column of "Remarks."

B.—Should this Form of indent be submitted between 1st of May and the 31st of July, the "average monthly consumption" in column 3 should be calculated on the results of the previous three months.

FORM 28.

[SEE SECTION XV, CLAUSE 1.]

License for the Retail Sale of Madad or of Chandú.

NOTE.—Counterpart of this will be signed by the license holder and deposited in the Collector's Office.

District
No. in Register No. 81
Name of vendor
Locality of shop

Be it known that _____ resident of _____ District of _____ is authorized by the Collector of _____ for the retail vend of Madad (or Chandú, as the case may be,) at the date of this license to the 30th April 18 _____

Pergunnah _____ to open a shop from _____

It is required of the holder of this license, as the condition of the license remaining in force, that he duly and faithfully perform and abide by the following Articles :—

- I. That he pay to Government a monthly tax of
- II. That he purchase all the Opium he may use in the manufacture of Madad (or Chandú, &c., as the case may be,) direct from the Collectorate, and not from any Opium vendor.
- III. That he effect his sales of Madad (or Chandú) only in the shop for which this license is granted, and that he do not sell Madad (or Chandú) in any other place, or establish a second shop, without taking out another license.
- IV. That he do not sell more than five tolas' weight of Madad (or Chandú) to any person at one time.
- V. That he do not receive any wearing apparel or other goods in barter for the drug.
- VI. That he do not open his shop, nor effect sales therein, before sunrise; that he do not keep it open, nor effect sales therein, after _____, and that he do not harbour any suspected person therein.
- VII. That he do not permit persons of notoriously bad character to resort to his shop; that he prevent gaming and disorderly conduct therein; and that he give information to the nearest Magistrate or Police Officer of any suspected person who may resort to his shop.
- VIII. That he have constantly fixed up, at the entrance of his shop, a sign-board bearing the following inscription, in the vernacular language of the country :—

(Name of vendor.)

Licensed vendor of

IX. That he keep up *daily* the following account, showing the receipts of Opium in his shop; the quantity used in the manufacture of _____, and the balance remaining in store at the end of the day :—

1.—OPIUM.

Date.	Quantity of Opium remaining in store yesterday.	Quantity received to-day, and whence received.	Total Opium to be accounted for.	Opium used in the preparation of Madad (or Chandú.)	Quantity remaining in store.
			M. S. C.	M. S. C.	
1	2	3	4	5	6

2.—MADAD OR CHANDU.

Date.	Quantity remaining in store yesterday.	Quantity manufactured out of Opium to-day.	Total quantity of Madad or Chandú to be accounted for.	Madad or Chandú sold to-day.	Quantity remaining in store this day.
				M. S. C.	
1	2	3	4	5	6

X. That he do produce, at once, for inspection, on the demand of any Excise Officer above the rank of Jemadar, his license and accounts; and that he do not prevent any Excise Officer, of whatever grade, from entering his shop at any hour of the day or night.

XI. That infringement of any of the above conditions do subject him to forfeiture of this license, as well as to the penalties prescribed in Act XXI of 1856 for the specific offence committed.

All Officers of Government are prohibited from imposing on, or exacting from, the holder of this license, on account of the said shop, any tax or cess beyond that specified in the first of the above Articles, and from molesting or interrupting him in following his trade during the period covered by this license, provided that he conform to the above rules and to the laws in force.

FORM 29.

[SEE SECTION XVII, CLAUSE 3.]

License to a Gánja Cultivator.

Number of License in Register No. 81.	Name and residence of the Cultivator,	Date of License.	Year of produce.	Amount of land cultivated.	AMOUNT OF GANJA.		Description of Gánja.
					No. of bundles and kind.	Estimated Weight of each kind.	
1	2	3	4	5	6	7	8

You are hereby authorized to retain possession of the above quantity of Gánja on the following conditions:—

NOTE.—Counterpart of this license to be signed by the holder and filed in the Collector's Office.

I. That you will sell or give your Gánja to none but to the parties authorized by the Collector of (*Rajshahye*) to make purchases.

II. That on each occasion of sale, you will get the columns 1, 2, 3, and 4 of the statement below, duly filled up by the purchaser, and column 5 by the Supervisor of the Gánja cultivation.

III. That, as soon as the entire quantity is disposed of, you will return the license to the Supervisor, giving an explanation in case of a difference between the amount of your produce and that of your sale.

IV. That you will not remove any Gánja from your store to that of another, without applying for and obtaining the Supervisor's permission for the purpose.

V. That you will receive no Gánja from other cultivators without applying for and obtaining the Supervisor's permission to that effect.

VI. That you will not prevent any Excise Officer, of whatever grade, from entering your store for inspection.

VII. The infringement of any of the above conditions will subject you to forfeiture of your stock of Gánja, or to the penalties prescribed by Sections XLIII, XLIV, and I, Act XXI of 1856, or to both.

All Officers are hereby prohibited from imposing on, or exacting from, you any *douceur* or molesting you so long as you conform to the above rules.

(Signed)

AMOUNT OF GANJA PURCHASED.		Date of purchase.	No. and date of the Collector's order authorizing purchase.	Signature of the purchaser and the name of his District.	Signature of the Supervisor.	REMARKS.
No. of bundles and kind.	Weight.					
1	2	3	4	5	6	7

FORM 30.

[SEE SECTION XVII, CLAUSE 8.]

Gánja Import Pass.

Pass for importation of Gánja from Zillah

Name and residence of importer
 Destination of the Gánja, District
 Registered Warehouse No.

to be stored in
 at

Current for _____ days
 Quantity of Gánja to be imported
 Registered No.

COLLECTORATE OF

The

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Collector.

LADEN ON

BOATS OR

BULLOCKS.

Names of Manjís or Charandars:

EXCISE OFFICE; }

Chokí
 Zillah
 Dated

Excise Officer.

FORM 31.

[SEE SECTION XVII, CLAUSE 8.]

License to purchase Gánja by wholesale from Cultivators or from the Warehousemen of producing Districts.

NOTE.—Counterpart of this to be signed by the licensed purchaser before the Supervisor or local Excise Officer, who will send it to be filed in the Collector's Office.

District

No. in Register No. 81.

Name of person licensed to purchase

His residence

Quantity which the holder is authorized to purchase

The person named above is hereby authorized by the undersigned to purchase mds. _____ seers _____ of Gánja from the cultivators of this district, and to remove the same after examination by the local Excise Officer under pass No. _____ granted to him by

The conditions of this license are—

I. That the holder of this license do collect all Gánja purchased by him in one place, which will be fixed on by the local Excise Officer.

II. That he remove no Gánja from the said place until it has been examined and weighed, and the bundles or packages containing it marked by the local Excise Officer.

III. That he do not sell any of the Gánja, nor break the bulk of the bundles or packages in which it is packed, until he reach the Warehouse No. _____ at _____ in the district of _____ (to which he is authorized to take the Gánja by his pass) unless it be with the cognizance and in the presence of an Excise Officer, who shall write off all particulars of the transaction of the pass.

IV. That the holder of this license engages to pay to the Collector of the district to which he is hereby authorized to export the Gánja, the full duty, at the rate in force at the time being, on any quantity of Gánja which he may dispose of on the way in presence of an Excise Officer, and on any quantity by which the Gánja which he stores in the said Warehouse at _____ in the district of _____ may fall short of the quantity removed by the holder of this license from this district, as endorsed on his pass by the local Excise Officer.

FORM 32.

[SEE SECTION XVII, CLAUSE 13.]

Pass to Licensed Retail Vendors of Gánja.

License No. of shop to which passed
Date of license
Name of vendor
Place of vend
Division
Name of person clearing the Gánja
Current for days
Pass maunds of Gánja.

Registered No. of this Pass.

DISTRICT OF

The

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(Signed)

Excise Officer.

LADEN ON

BULLOCKS OR

BOATS.

Name of Manjí or Charandar.

FORM 33.

[SEE SECTION XVII, CLAUSE 17.]

Register of Imports into Warehouse No.

the property of

wholesale dealer.

No. of Pass.	Date of Pass.	QUANTITY OF GANJA SPECIFIED IN PASS.				Store No.	Date of storage.	SOLD IN TRANSIT FROM PRODUCING DISTRICTS.				NET WEIGHT DELIVERED AT THE WAREHOUSE.				DEFICIENCY OF WEIGHT, IF ANY, (VIDE CLAUSE 18.)				Quality and condition of Ganja stored.	REMARKS.
		Flat.	Bound.	Chur or Rora.	Total.			Flat.	Bound.	Chur or Rora.	Total.	Flat.	Bound.	Chur or Rora.	Total.	Flat.	Bound.	Chur or Rora.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
		M. S. C.	M. S. C.	M. S. C.	M. S. C.			M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.		

(103)

FORM 34.

[SEE SECTION XVII, CLAUSE 20.]

Certificate of Registration of a Warehouse for the storage of Ganja.

District
 No. in Register No. 83.
 Locality of warehouse
 Name of proprietor

Certified that the above warehouse has been licensed by the undersigned for the storage of Ganja from this date until the 30th April 18 , on the following conditions, breach of which will entail cancellation of the registration, as well as any punishment prescribed by Act XXI of 1856, or any other law for the specific offence committed.

I. That the warehouse shall have only one door, which shall be secured by two locks; the key of one to be kept by the owner, and that of the other by the Excise Officer appointed to supervise the store.

II. That no deliveries of the drug shall be made to any one except in the presence of an Excise Officer, and under an order from the Collector, or from an Officer duly authorized by the Collector to grant passes, and that the drug be delivered out only in the bundles as sealed.

EXCISE.

[Chap. V—App. A.

FORM 35.

[SEE SECTION XVII, CLAUSE 26.]

Register of Weighments on Delivery of Gánja stored in Registered Warehouse
in Zillah.

No. and date of Pass for delivery and transit.		Date of presentation of Pass for delivery.	Name of party to whom delivery is made.	Quantity and sorts delivered, as per weighment.	Condition of Gánja delivered.	REMARKS.
No.	Date.					
1	2	3	4	5	6	7

FORM 36.

[SEE SECTION XVII, CLAUSE 26.]

Abstract of Receipts and Expenditure of Gánja at Registered Warehouse
at No. Proprietor for the fortnight ending

	SORTS OF GANJA.				DUTY LEVIED.				REMARKS.
	Flat.	Round.	Chur or Bora.	Total— all kinds.	Single.	One and a half rates.	Double.	Total.	
	M. S. C.	M. S. C.	M. S. C.	M. S. C.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
1. BALANCE in store, as per last return	20 0 0	10 0 0	1 0 0	31 0 0					
2. Shown in Import Pass	50 0 0	30 0 0	2 0 0	82 0 0					
3. DEDUCT sold in transit	10 0 0			10 0 0	800 0 0			800 0 0	
4. Deficient in weight	0 10 0	0 5 0	0 2 0	0 17 0	20 0 0	15 0 0	6 0 0	43 0 0	
5. Net weight stored in the warehouse	39 30 0	29 35 0	1 38 0	71 23 0					
6. TOTAL TO BE ACCOUNTED FOR...	69 80 0	39 35 0	2 38 0	102 23 0					
7. Issued to (a) Jan Baksh	1 0 0			1 0 0	80 0 0			80 0 0	
" (b) Ram Sing		0 20 0	0 10 0	0 20 0		60 0 0		60 0 0	
" (c) Sahay Sing				0 10 0			40 0 0	40 0 0	
" &c., &c.									
Total Issues	1 0 0	0 20 0	0 10 0	1 30 0					
8. Destroyed as Refuse in the presence of Mr. Deputy Collector Smith, on the 26th April 189	2 10 0	1 5 0	0 3 0	3 18 0					
9. Written off as Wastage under Commissioner's orders No. dated									
10. TOTAL DEDUCTIONS	3 10 0	1 25 0	0 13 0	5 8 0					
BALANCE IN STORE	56 20 0	38 10 0	2 25 0	97 15 0	900 0 0	75 0 0	48 0 0	1,023 0 0	
Of this paid into the Collector's Treasury, (Item (b))									60 0 0
Received at the warehouse									963 0 0

QUANTITY OF GANJA.

Date.	IN STORE FROM YESTERDAY.			RECEIVED THIS DAY AND WHENCE RECEIVED.			TOTAL TO BE ACCOUNTED FOR.			SOLD THIS DAY.			LEFT IN STORE.		
	Chargeable with duty.			Chargeable with duty.			Chargeable with duty.			Chargeable with duty.			Chargeable with duty.		
	Single.	One and a half rates.	Double.	Single.	One and a half rates.	Double.	Single.	One and a half rates.	Double.	Single.	One and a half rates.	Double.	Single.	One and a half rates.	Double.
1	2			3			4			5			6		

FORM No. 37.

[SEE SECTION XVII, CLAUSE 27.]

License for the Sale of Gánja by Retail.

Note.—Counterpart of this license will be signed by the vendor and filed in the Collector's Office.

District
No. in Register No. 81
Name of vendor
Locality of shop

Be it known that
Zillah
to open a shop at
license to 30th April 18 .

resident of Mouzah Pergunnah
is hereby authorized by the undersigned
for the retail sale of Gánja, from the date of this

It is required of the holder of this license, as the condition of this license remaining in force, that the holder of it duly and faithfully perform and abide by the following Articles :—

I. That he pay to Government, in advance, for each month, on the first day thereof the amount of fee due for that month at the rate of Rs. , or such other rate per month as may, from time to time, be fixed by the Board of Revenue.

II. That he pay to Government duty at the rate of per seer, (or such other rate or rates as may, from time to time, be fixed by the Board of Revenue,) on all quantities passed to his shop for retail sale; provided always, if the rate of duty be raised within the term of license, the holder of the license may relinquish his shop without forfeit on giving ten days' notice.

III. That the holder of the license do not sell any Gánja except that purchased from a wholesale dealer, and delivered to him from a registered Warehouse, under the pass of a duly authorized Officer.

IV. That the holder of the license procure no Gánja in wholesale quantities from other districts except under passes granted from this Office; the Gánja so procured if exceeding a month's supply, being brought for store in the registered Warehouses.

V. That he effect his sales of Gánja only in the shop for which this license is granted, and that he do not sell Gánja in any other place, or establish a second shop, without taking out a separate license for that shop.

VI. That he do not sell more than one quarter of a seer of Gánja to any person at one time.

VII. That he do not receive any wearing apparel or other goods in barter for Gánja.

VIII. That he do not open his shop, nor effect sales therein, before sunrise; that he do not keep it open, or effect sales therein, after ; and that he do not harbour any suspected person in his shop.

IX. That he do not permit persons of notoriously bad character to resort to his shop; that he prevent gaming and disorderly conduct therein; and that he give information, to the nearest Magistrate or Police Officer, of any suspected persons who may resort to his shop.

X. That he have constantly fixed up, at the entrance of his shop, a sign-board, bearing the following inscription in the vernacular language of the country :—

(Name of vendor.)

Licensed vendor of Ganjá.

XI. That he keep up daily an account in the form showing the receipts and deliveries of Gánja at his shop each day; and the balance in store.

XII. That he, at once, produce, for inspection, on the demand of any Excise Officer above the rank of Jemadar, his license and accounts; and that he do not prevent any Excise Officer, of whatever grade, from entering his shop at any hour of the day or night.

XIII. That he in every way conform to the rules prescribed by the Board of Revenue for the storage and vend of Gánja.

XIV: The infringement of any of the above conditions will subject the holder of this license to forfeiture of this license, and to the penalties prescribed by law for the specific offence committed.

All Officers are hereby prohibited from imposing on, or exacting from, the holder of this license any tax or cess, on account of the said shop, beyond the tax specified in the first and second of the above Articles, and from molesting or interrupting him in following his trade within the period of this license, provided that he conform to the above rules and to the laws in force.

COLLECTORATE OF

The

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Collector.

FORM 33.

[SEE SECTION XVII, CLAUSE 31.]

List of Licensed Retail Gánja Shops ordinarily drawing their Supplies from the Warehouse, with Memo. of quantity of Gánja taken each month, &c.

No. of License.	Name of Vendor.	Locality of Shop.	Estimated monthly sales of the Shop.	QUANTITY AND SORT OF GANJA PURCHASED BY EACH VENDOR, IN													
				May.	June.	July.	Augt.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	March.	April.		
				Quantity. Duty.	Quantity. Duty.	Quantity. Duty.	Quantity. Duty.	Quantity. Duty.	Quantity. Duty.	Quantity. Duty.	Quantity. Duty.	Quantity. Duty.	Quantity. Duty.	Quantity. Duty.	Quantity. Duty.		

NOTE.—Where any vendor deals in more than one sort, state his sales in two or more lines and a total.

APPENDIX B.

[SEE SECTION XIX, CLAUSE 4.]

Manual for the guidance of Police Officers in the exercise of their duties as Excise Preventive Officers, and under the Opium Law.

SECTION I.—PRELIMINARY.

1. For the protection of the Excise and Opium Revenue, restrictions are imposed, by law, on the CULTIVATION, MANUFACTURE, STORAGE, SALE and TRANSPORT of certain articles, as follows :—

OPIUM and compounds containing Opium, viz., MADAD and CHANDU.

GANJA, CHAAS, and BHANG, and the other stimulant or narcotic products of plants of the hemp tribe, as SIDDHI and SABZI, or compounds prepared from them, as MAJUN.

SPIRIT, and SPIRITUOUS and FERMENTED LIQUORS of all kinds, whether IMPORTED FROM ABROAD or DISTILLED or BREWED IN INDIA, either in the ENGLISH or NATIVE METHOD.

TARI, whether FRESH or FERMENTED, and PACHWAI or Rice-beer.

These articles will be spoken of, in this Manual, as "EXCISABLE ARTICLES."

2. The law which regulates the cultivation of the poppy and the production of Opium is Act XIII of 1857. It will be quoted, in this Manual, as the OPIUM LAW. The law which regulates the production, sale, &c., of the other excisable articles, and the retail of Opium, is contained in Act XXI of 1856, as amended by Act XXIII of 1860 (which will be quoted in this Manual as the EXCISE LAW), and in the Board of Revenue's EXCISE RULES.

3. The duty of EXCISE PREVENTIVE OFFICERS, which has now, by Government Notification, dated 24th September 1863, issued under Section LIX, Act XXI of 1856, been imposed upon the Police, is to watch that the EXCISE LAWS are not disregarded or evaded, and, in the exercise of the powers entrusted to them by these laws, to bring to justice all offenders against them.

4. The restrictions imposed by law upon the various processes detailed at the commencement of para. 1 will now be described, in order as they apply to each excisable article.

SECTION II.—CULTIVATION.

1. The only plants cultivated in India for the production of excisable articles are (a) the POPPY, (b) GANJA or HEMP, and (c) BHANG.

(a).—The Poppy.

Except in Districts exempted from the general law by the Government of India, the cultivation of the poppy is absolutely prohibited, otherwise than on account of Government. No district in the Lower Provinces of Bengal is, at present, so exempted; and the poppy is cultivated, on account of Government, in Lower Bengal, only in the Districts of the Behar Division, and in the Districts of Bhaugulpore and Monghyr of the Bhaugulpore Division, and Hazareebagh of the Chota Nagpore Division. In all the other Districts of Lower Bengal, therefore, the cultivation of the poppy is absolutely prohibited. Special watchfulness is required, on the part of the Police, to prevent the illegal cultivation of the poppy in the province of Assam, where the people are accustomed to the cultivation, and it has not long been prohibited.

3. The poppy is cultivated for Government by licensed cultivators. Licenses to cultivate are granted by the Sub-Deputy Agents or other authorized Officers of the Opium Department. Each license specifies the area of cultivation which it covers.

4. Any person cultivating the poppy without a license, or, in any way, causing, encouraging, or promoting, such illicit cultivation, is liable to a maximum fine of Rs. 500, or of Rs. 25 per bighá of 14,400 square feet, if, at that rate, the penalty would exceed Rs. 500. Poppy plants illegally cultivated are to be destroyed, and, if any Opium has been extracted from them, it is to be seized and confiscated. If the Opium have been extracted and is not seized, the offender is liable to a further fine not exceeding Rs. 32 for each bighá of land illegally cultivated.

5. Landholders, and their agents, are liable to the penalties above described, if they do not give immediate information to the Police, or to the Officers of the Excise or Opium Departments, or to the Magistrate, or to the Collector, of any illegal cultivation of poppy on their lands.

6. Police, Excise, and Opium Officers of every grade, and all Native Officers of Government are bound, immediately, to report any illegal poppy cultivation which may come to their knowledge, under penalty, in the case of Opium Officers, of a maximum fine of Rs. 1,000, and, in the case of all other Officers, of Rs. 500.

7. Landholders, and their agents, may attach any poppy illegally grown upon their lands, reporting the attachment, immediately, to the nearest Police Inspector, or Excise Darogah, or Opium Gomashta. Any Police Inspector to whom such a report is made, should proceed as described in Section VII, 4.

(b).—Of Ganja or Bhang.

8. The Board of Revenue have authority to place the cultivation of these plants under supervision; but, at present, restriction is placed upon the growth of Gánja only, which may not be cultivated without a license from the Collector of the District, or from a Supervisor of Gánja cultivation in the Gánja tract.

9. The Police must not interfere with the cultivation of Bhang. Inasmuch, however, as Bhang is, at present, grown in the Lower Provinces for the production of an excisable article only, the Police should promptly inform the Officers of the Excise Department of any cultivation of Bhang with which they have reason to think that those Officers are unacquainted, and, in communication with them, carefully watch any such independent cultivation.

10. The licensed cultivation of Gánja is, at present, confined to a limited tract of country situate on the borders of the three districts of Rajshahye, Dinagepore, and Bograh. The cultivation of the plant in any other part of the country should therefore be, immediately, reported to the Excise Authorities.

SECTION III.—MANUFACTURE.

(a).—Of Opium.

1. The MANUFACTURE of OPIUM, otherwise than on account of Government, is prohibited, except in a District exempted by the Government of India from the operation of the law. No District in the Lower Provinces of Bengal is so exempted.

Act XIII of 1857, Section II.
Ib., Section XXXI.

(b).—Of Ganja, Charas, and Bhang.

2. The Board of Revenue have authority to place the preparation of these articles under supervision, but no rules have, at present, been made for this end. Their manufacture is, therefore, unrestricted by law. The remarks, however, in Section II, 8, with regard to the cultivation of the Bhang plant, apply with still greater force to the preparation of these articles. Every independent preparation of them should be promptly reported, and closely watched.

Act XXI of 1856, Section XXXIII.

(c).—Of Spirit, and Spirituous and Fermented Liquors.

3. It is unlawful for any person to construct or work a distillery after the English method, or to construct or work a brewery, or manufacture malt liquor, or to manufacture spirit, after the Native process, without a license.

Act XXI of 1856, Section V.
Ib., Section XXIII.
Ib., Section XXVIII.

4. Any one who constructs or works a distillery after the English method without a license is liable to a maximum penalty of Rs. 1,000 and any one who constructs or works a brewery, or manufactures malt liquor, or country spirits, without a license, and every landholder or his agent, who authorizes or connives at the unlicensed manufacture of country spirits, is liable to a maximum penalty of Rs 500.

Ib., Section XVIII.
Ib., Section XXIV.
Ib., Section XLVIII.
Ib., Section LIV.

5. Licenses to construct and work distilleries after the English method, situate within twenty miles of Calcutta, are given by the Collector of Calcutta; all other licenses for the manufacture of spirit or spirituous and fermented liquors, are given by the Collector of the district in which the manufacture takes place.

Ib., Section XVII.

6. The Collector, with the sanction of the Board of Revenue, may establish, at any place within his jurisdiction, a distillery in which spirit may be manufactured after the Native process, for the supply of a described tract of country. Such distilleries are known as "PUBLIC CENTRAL DISTILLERIES."

Ib., Section XXXI.

7. Private licensed and public central distilleries are worked, under rules framed by the Board of Revenue, in accordance with powers entrusted to them by the law. The Board are authorized to make like rules in regard to *breweries*; but no *breweries* are, at present, worked in Bengal.

Ib., Sections VI and XXXII.
Ib., Section XXIII.

8. Every private licensed or public central distillery is surrounded by a wall and is in charge of an Excise Establishment, whose duty it is to watch that the revenue is not defrauded. The Police, if they are satisfied that a distillery is duly licensed or authorized, have no further responsibility concerning the proceedings within its walls.

9. COUNTRY SPIRITS may be manufactured, under license, at out-stills. No such still may contain more than ten imperial gallons; and a separate license must be taken for each still. Out-stills are now licensed only in the exceptional and rare cases. In the Assam Division and Darjeeling, where the central distillery system has not as yet been introduced, exceptional arrangements are permitted. No out-stills may be worked between sunset and sunrise.

(d).—Of Tari or Pachwai, &c.

10. The manufacture of these articles is not restricted by law or rule.

SECTION IV.—STORAGE OR POSSESSION.

(a).—Of Excisable Articles in general.

1. Any person not a licensed manufacturer or vendor, and not authorized to supply licensed vendors, who is found in possession of a larger quantity of any of the under-mentioned articles than is below stated, is liable, for each offence, to a maximum fine of Rs. 200, with confiscation of the articles, vessels, packages, &c., and the animals and conveyances used in carrying them. If the article is Opium, the fine may be Rs. 500, or Rs. 16 a seer, if, at that rate, the fine exceed Rs. 500.

SPIRIT, and SPIRITUOUS and FERMENTED LIQUORS, whether IMPORTED OR MANUFACTURED IN INDIA, either by the ENGLISH or NATIVE METHOD ... two imperial gallons, or twelve quart bottles.

TARI or PACHWAI ... Four seers.

GANJA or BHANG, or any preparation of admixture thereof... One quarter of a seer.

CHARAS or OPIUM, or any preparation or admixture thereof ... Five tolas' weight.

2. The law stated in the preceding para. does not extend to the following articles under the following circumstances:—

1b. Section XLIX.

1st.—SPIRITUOUS LIQUORS, WINES, or BEER, purchased for private use and not for sale.

1b. Section L.

2nd.—TARI, THE PRODUCE OF THE DATE TREE, supplied or used for the manufacture of goor or molasses.

1b. Section XXX.

3rd.—TARI of all kinds, in districts exempted from the operation of the Excise Law in regard to that article.

1b. Section L.

4th.—GANJA or BHANG in the possession of the cultivators of those plants.

1b. Section LII, 1.

Government Agents, or of travellers and visitors from foreign states carrying up to two seers for their own use or that of their attendants, and not for sale; or of horse-dealers, travelling with strings of horses from beyond the south-west frontier of the N. W. Provinces, carrying ten tolas' weight per horse.

1b. Section LII, 2.

1b. Section LII, 3.

3. Opium found in excess of the authorized quantities in the possession of such travellers or horse-dealers may be confiscated, but the persons are not liable to any other penalty.

* In the case of country spirits, the limit, by law, is one seer, but the Board of Revenue have extended the limit as in the text.—Vide Board's C. O. No. 8 of April 1864.

(b).—Of Ganja, Charas, and Bhang.

4. Under the authority vested in them by law, the Board of Revenue have ruled that every cultivator of the hemp plant for its excisable products must, immediately on his produce being gathered and prepared for sale, and before effecting any sales, apply to the Supervisor of Gánja cultivation for a license to retain possession of it. The possession by the cultivators of the prepared produce without such a license is therefore illegal.

5. The storage of Gánja by the licensed Gánja merchants in registered warehouses, under the supervision of the Excise Department, is authorized. No unsupervised storage of this article is permitted.

(c).—Of Spirits, &c.

6. The storage of spirits, &c., is not permitted except in licensed warehouses, or warehouses within the walls of licensed or public central distilleries, or, if intended for consumption in Calcutta, in the Custom House Excise Godown.

SECTION V.—SALE, &c.

A.—WHOLESALE AND WHOLESALE PURCHASE.

(a).—Of all Excisable Articles.

1. The sale of any excisable article without a license from the Collector is forbidden. Retail licenses do not cover wholesale.

Act XXI of 1856,
Sections XXV, XXVIII and XLIV.

(b).—Of Spirit, Tari, Pachwai, &c. &c.

2. The wholesale of imported spirituous and fermented liquors, and of spirits manufactured in India after the English method, is permitted under licenses which are current for one year, and in one district. Travelling licenses, current in all districts, are, however, sometimes issued.

Ib., Section XXVI.

3. The WHOLESALE of Country Spirits, Tari, Pachwái, &c., except to licensed retail vendors, is not permitted.

(c).—Of Opium.

4. To purchase or attempt to purchase Opium, wholesale or retail, from any authorized poppy cultivator or Opium Officer, is prohibited under a maximum penalty of Rs. 1,000, or of Rs. 32 a seer, if, at that rate, the penalty would exceed Rs. 1,000.

Act XIII of 1857, Section XX.

(d).—Of Ganja.

5. Cultivators of Gánja or Bhang are prohibited from selling these articles to any but a licensed vendor or purchaser, under penalty of a fine not exceeding Rs. 500.

Act XXI of 1856, Section L.

6. GANJA is supplied to all parts of the country by wholesale merchants, who purchase it, under the Collector's license, from the cultivators or warehousemen in the producing district. These wholesale merchants are authorized to sell Gánja, upon the production of a *pass* or *delivery* order, to licensed vendors, or to other wholesale dealers, either while their Gánja is in transit from the producing district, or after it has been stored in the importing district.

Board's Rules Chapter V, Section XVII.

Ib., 16 and 24.

B.—RETAIL VEND.

(a).—Of Excisable Articles in general.

7. Wholesale licenses do not authorize retail sales. The sale of any excisable article in quantities not exceeding those detailed in Section IV, Clause 1, is a retail sale, and is only lawful when the seller has a retail license from the Collector of the district.

Act XXI of 1856, Sections XXVII and XXXVI.
Ib., Sections XXVIII and XXXV.

8. Retail licenses last for one year, unless they are recalled or surrendered
ib., Sections XXXVIII, XL, and earlier.
 XLII.

9. The form and conditions of all licenses granted under the Excise Laws are regulated by the Board of Revenue. The following are the conditions of license, which it concerns the Police to know. They are common to licenses for the retail of all excisable articles:—

1st.—The articles sold must be procured only in the manner authorized by law or rule; no illicit articles must be sold under color of the license.

2nd.—Only the article for which the license is taken out must be sold.

3rd.—The sales must be effected only in the place specified in the license. One license covers only one shop, and no dependent shop.

4th.—No wearing apparel or goods may be received in barter.
ib., Section XLV.

5th.—No sales may be made before sunrise, or after the time mentioned in the license (usually 9 P. M.)

6th.—No drunkenness or disorderly conduct is to be permitted, and no persons of notoriously bad character are to be allowed to meet or remain at the shop. Immediate information is to be given to the Police, or the Magistrate, if any suspected persons resort to the shop.
ib., Section XLV.

7th.—A sign-board is to be constantly suspended at the entrance of the shop, describing in the English and Vernacular languages the article there licensed to be sold.

8th.—The Police are entitled to inspect the license and accounts, and to enter the shop at any hour of the day or night.
ib., Section LV.

(b).—*Of Spirit, &c., and Opium.*

10. In addition to these general conditions, licensed retailers of spirits and spirituous and fermented liquors are bound, upon an order from the Collector, to close their shops when European troops are passing by, or are encamped in, the neighbourhood, and are prohibited from selling these articles to European soldiers; and licensed retailers of Opium are forbidden to adulterate their Opium.
ib., Section LIII.

(c).—*Of Imported Wines, &c.*

11. Special licenses are issued for the retail of imported wines and spirituous liquors at Hotels or Public Houses, and on board passenger vessels. The wines, &c., may be only retailed in the Hotel or Public House, or on board the vessel; and, in the latter case, to the passengers and crew only.
 Board's Rules, Chapter V, Section V, 2 and 6.

C.—PENALTIES FOR OFFENCES CONNECTED WITH SALES.

12. The following offences are liable to the following penalties:—

1st.—*To a fine not exceeding Rs. 500.*

Act XXI of 1864, Section XLVIII.
ib., Section L.

I. Sale of excisable articles by an unauthorised person, excepting sales by auction of domestic property.

ib., Section LIII.

II. Sale by license-holder of adulterated Opium, and possession by him of any but Government Opium.

ib., Section LIV.

III. Connivance at, or abetment of, unlicensed sales of excisable articles by landholder or his agent.

2nd.—*To a fine not exceeding Rs. 200.*

ib., Section XLV.

I. Permitting drunkenness or disorderly conduct, &c., or receiving wearing apparel or effects in barter.

ib., Section XLIV.

II. Wholesale by retail license-holder, or retail by wholesale license-holder.

3rd.—To a fine not exceeding Rs. 50.

Non-production of license on demand of Police Officer, and any other breach of
Ib., Section XLIII. license for which a special penalty is not provided.

SECTION VI.—TRANSPORT.

(a).—Of Spirit.

1. No spirits may be removed from a licensed distillery, worked according to the English method, except under a pass signed by the Collector. Such a pass specifies the quantity and strength of the spirit which it covers, the place of its destination, the person to whom it is consigned, and whether the duty has been paid or is secured by bond. The maximum penalty for removal without a pass is Rs. 1,000.
Ib., Section VII, and Board's Rules, Chapter V, Section VI, Clause 14.
Act XXI of 1856, Section XX.

2. Such spirits, if intended for export, may be taken under a pass *direct* to the Custom House, and, if not, after all, exported, may be removed thence for local consumption also under pass.
Ib., Section X.
Ib., Section XII.

3. Such spirits, intended for consumption in Calcutta, may be removed in charge of Excise Officers from the distillery to the Excise warehouse at the Custom House, and there stored.
Board's Rules, Chapter V, Section VII, Clause 3.

4. Spirits shipped for export may be re-landed only under special pass, under penalty of a maximum fine of Rs. 500.
Act XXI of 1856, Section XIV.

5. Spirits may be removed under bond, if covered by a pass, for use in sugar factories, or in Arts, Manufactures, and Chemistry. In the latter case, they must be first rendered unfit for human use.
Board's Rules, Chapter V, Section VIII, and Act XVI of 1863.

6. Any person found in possession of spirits manufactured at Chandernagore, or at any other place in India not under the British Government, without a pass, is liable to a fine of Rs. 200, besides confiscation of the spirits, &c., and vessels and packages, and the animals and conveyances used in their transport.
Act XXI of 1856, Section XXII.

7. No wort prepared for distillation is, on any account, allowed to leave a public central distillery, and no spirit may leave such a distillery except under a pass from the Officer in charge.
Board's Rules, Chapter V, Section XI, Clause 24.

(b).—Of Ganja.

8. The transport of Gánja, packed in sealed bundles, from the producing to the importing districts, or from one importing district to another, is permitted under pass from the Collector of the importing district. In the case of transport from the producing district, the Supervisor of Gánja cultivation endorses upon the pass a statement of the quantity of Gánja covered by it. The pass will also bear a note of any Gánja sold in transit, so as to represent accurately at all times the amount of Gánja which it covers.
Board's Rules, Chapter V, Section XVII, Clauses 14 and 23, &c.

SECTION VII.—DUTIES, POWERS, AND RESPONSIBILITIES OF THE POLICE.

1. The Police of all grades, as Excise Officers, may enter and inspect, at any time of the day or night, the shop or premises in which any licensed manufacturer or retail vendor shall carry on the manufacture of country spirit or the sale of any excisable article, and may stop and detain any one carrying any excisable article liable to confiscation, seizing the articles, vessels, animals, conveyances, &c., and arresting the person.
Act XXI of 1856, Section LV.
Ib., Section LVI.

2. Any Police Officer above the rank of Head Constable may arrest any person having in his possession an unlicensed still or any excisable article that is liable to confiscation, or engaged in the unlawful sale of excisable articles, and may seize such still with the material for working it, and such excisable articles.
Ib., Section LVII.

RULES

FOR THE

GUIDANCE OF OFFICERS

ENGAGED IN

THE ADMINISTRATION

OF THE

REVENUE DEPARTMENT

IN THE

LOWER PROVINCES OF BENGAL.

Calcutta:
PRINTED AND PUBLISHED AT THE MILITARY ORPHAN PRESS.
1866.

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3. Any Police Officer above the rank of Head Constable, having good reason to believe from information which he may receive (and which he shall commit to writing), that spirit is unlawfully manufactured, or excisable articles liable to confiscation concealed in any house, boat, or other place, may, between sunrise and sunset, enter the house, boat, or place by force, if necessary, and seize and carry away all the implements of manufacture and all the said articles, and arrest the occupier of the house, boat, or place, and all other persons concerned in the manufacture or concealment of the said article.

4. Any Police Inspector receiving information of illegal poppy cultivation, is immediately to proceed to the spot, and, if the information be correct, to attach the crop, report the attachment to his superior Officer, and take security from the cultivator for his appearance before the Magistrate, or, in default of security, to send him in to the Magistrate.

5. Any arrest, or seizure, or search, made by a Police Officer of his own authority, under the Excise Laws, must be reported to his official superior within twenty-four hours, and the person arrested or article seized must be carried, with all convenient despatch, to the Magistrate for trial or adjudication.

6. When about to make any such arrest or search within the limits of a Military Cantonment, Police Officers are, whenever practicable, to give previous notice to the Commanding Officer. If that cannot be done, the arrest or search must be reported, as soon as possible, to the Commanding Officer.

7. Any person obstructing or resisting any Police Officer in the execution of his duties, under the Excise Laws, is liable to a maximum fine of Rs. 500, and any one maliciously giving false information is liable to the same maximum fine and to six months' imprisonment.

8. The following are the maximum penalties to which Police Officers are liable for offences under the Excise and Opium Laws:—

1st.—For vexatious search, seizure, or arrest; for unlawful release of, or connivance at, the escape of any one arrested under the Excise Laws, or for conniving at a breach of these laws; for asking or taking any unauthorized gratuity; for conniving at, or omitting to report, illegal poppy cultivation—Rs. 500.

2nd.—For delay in reporting an arrest, seizure, or search under the Excise Laws beyond 24 hours; or for delay in sending in the person arrested, or the article seized, to the Magistrate—Rs. 200.

SECTION VIII.—MISCELLANEOUS.

1. All forfeitures and penalties for breaches of the Excise Laws, and all seizures of excisable article liable to confiscation, shall be adjudged by the Magistrate on the information of the Collector, or of the Police, but no complaint or information shall be admitted unless preferred within six months. A Magistrate may, without information, proceed against a retail vendor for permitting disorderly conduct &c., in his shop, or against a person resisting the Police or Excise Officers, or maliciously giving false information, or against any Police Officer liable to penalties under the Excise Laws.

2. Penalties for the illicit cultivation of the poppy or illicit dealing in Opium, in contravention of the Opium Law, are adjudged by the Magistrate on the information of the Deputy or Sub-Deputy Opium Agent, or the Collector or Excise Officer, but no such information will be admitted unless it is preferred within one year of the commission of the offence.

3. Any person sentenced to fine or forfeiture under the Excise Laws may, in default of payment, be imprisoned by the Magistrate to the following maximum periods:—

If the fine or forfeiture do not exceed ...	Rs. 50,	Two months.
... ..	200,	Four months.
If it exceed	200,	Six months.

Any person sentenced to pay any fine under the Opium Law may, in default of payment, be imprisoned for any time not exceeding six months. In all these cases, the imprisonment is to cease as soon as the fine is paid.

4. Any person convicted a *second time* of any offence against the Excise or Opium Laws is liable to imprisonment for a period not exceeding six months, in addition to the penalty to which he would have been liable if it had been his *first* offence. This additional penalty may be inflicted as often as the person repeats offences against these laws.

5. Imprisonment under these laws is to be in the Civil Jails, except in the following cases:—

1st.—If the offender be a Police or Excise Officer.

2nd.—If an offender against the Opium Law be an Officer of Government of any class.

3rd.—For the following offences against the Excise Law;—

Permitting disorderly conduct, &c., in a retail shop.

Obstructing Police or Excise Officers.

Maliciously giving false information.

6. OPIUM confiscated is to be sent for examination to the Civil Surgeon, and destroyed if he declare it unfit for use. If he declare it fit for use, it is to be transmitted to the Opium factories, or disposed of as the Board of Revenue direct. All other goods and chattels confiscated under the Excise Laws are to be disposed of by the Collector by public sale.

7. One-half of the following fines, &c., levied under these laws, are to be given to the apprehending Officer or Officers, and the other half to the informer:—

Ib., Section LXXVI.
Act XIII of 1857, Section XXX.
Government Circular Orders.
No. 2616, dated 27th July 1864.
" 3041, " 1st Sep. 1864.
" 246, " 18th Jan. 1865.

1st.—All fines and penalties levied under the Opium Law.

2nd.—Fines levied for the unlawful manufacture of spirits, &c., or the unlawful sale or possession of excisable articles.

3rd.—The proceeds of sale of all confiscated articles, except Opium. The adjudging Court has no power to withhold these rewards which are directed by the law. If any of these fines or forfeitures are not realized, the Board of Revenue may grant a reasonable *reward* not exceeding Rs. 200. Police Officers above the rank of Head Constable are not to share in this reward.

8. One Rupee and 8 annas are to be paid to the captors, and the same to the informers, for each seer of confiscated Opium declared by the Civil Surgeon to be fit for use.

9. Fines and forfeitures of which the disposal is not specially ordered by the Excise Laws, belong to Government, but the Board of Revenue may appropriate one-half for the reward of informers, or for the compensation of persons injured or annoyed by proceedings under the Excise Laws.

CHAPTER VI.

Executive and Ministerial Officers.

SECTION I.—ASSISTANT COLLECTORS.

1. Assistants may be employed, during the cold weather, en- ^{Employment} tirely upon revenue duties in the interior, taking up only such crimi- ^{in cold wea-} nal duties in the neighbourhood of their encampment, as will not ^{ther.} interfere with their revenue duties. It is very desirable that Assistants should be as much in the interior of their Districts as possible, in the cold season, performing settlement or other duties.

2. Commissioners and Collectors are expected to exercise a ^{To be looked} general control over Assistants, influencing them in what is right, after. and endeavoring to reform any thing that is objectionable in their conduct.

3. Assistants may be very usefully employed in examining ^{Examination} and attesting the Periodical Returns dispatched from the Office. ^{of Returns.} This will give them a good practical knowledge of their duties. *(See also Section III, Clause 14.)*

SECTION II.—UNCOVENANTED DEPUTY COLLECTORS.

1. An Uncovenanted Deputy Collector is to be addressed as ^{Mode of ad-} "Esquire," "Khán Bahádúr," or "Ráy Bahádúr," according to his ^{dress.} nationality.

2. Uncovenanted Deputy Collectors are forbidden, on pain ^{Deputy Col-} of dismissal or removal— ^{lector may not}

1st.—To employ, or retain, on their establishment any person ^{employ credit-} being their private creditor, or any relative, dependent, or surety, ^{or,} of such creditor.

2nd.—To borrow money from, or in any way incur debt to, ^{borrow in the} any zamíndár, talúkdár, ryot, or other person possessing real pro- ^{District,} perty, or residing in, or having a commercial establishment within, the city, District, or Division to which their authority may extend.

3rd.—To take a farm of any estate borne upon the Revenue ^{take a farm} Roll of, or situate in, or belonging to a Ward of, the District ^{in the District,} in which they are employed.

4th.—To purchase lands sold at public sales by the Collector, buy land, or to hold land, in the District in which they are employed.

5th.—To engage in any commercial transaction within the ^{or trade.} District in which they are employed.

3. The communication between a Collector and his Depu- ^{Collector to} ties should be close, constant, and personal; not confined to ^{exercise close} the interchange of official orders and reports. The careful super- ^{supervision.} vision of the proceedings of his Deputies, both at Head Quarters and at Sub-divisions, is one of the most important of a Collector's duties.

- Not to be employed on trifling duties. 4. A Deputy Collector is not to be employed upon duties which cannot possibly pay for his salary, or even travelling allowances, such as searching for small estates, &c. A Collector is responsible for any waste of the time of his subordinates in unnecessary travelling, or profitless employ.
- May fine. 5. A Deputy Collector can exercise the powers of a Collector under Act XX of 1848.
- Commissioner may transfer. 6. A Commissioner may temporarily transfer a Deputy Collector, if not in charge of a Sub-division, from one District to another in his Division, for the disposal of cases under the Rent Laws, whenever there is a sudden press of work in any particular District, reporting the transfer, at once, direct to the Government, and sending a copy of his report to the Board of Revenue.
- Allowance for house rent in the interior; 7. Commissioners are authorized to sanction, when necessary, a maximum sum of Rs. 10 a month for the Office rent of an Uncovenanted Deputy Collector, not in charge of a Sub-division, stationed in the interior of a District. The actual sum to be allowed in each case, must depend upon the facility, or otherwise, of obtaining accommodation in the particular locality. This allowance may not be drawn at the same time as travelling allowance (*Section VIII, Clause 3*); and it is not to be granted if there is available room for the Deputy Collector in any Government premises at the spot.
- and at Sub-divisions. 8. An Uncovenanted Deputy Collector *in charge of a Sub-division* at which no official residence is provided, receives Rs. 50 a month house rent, from the date on which he ceases to draw travelling allowance (*Section VIII, Clause 4*), till a house is provided.

SECTION III.—MISCELLANEOUS RULES APPLICABLE TO EXECUTIVE OFFICERS.

- Oaths of office. 1. The Laws which prescribe oaths of office, and the form in which they are to be taken, are, in the case of Collectors, Sections XXV and XXVI, Regulation V of 1804; in the case of Assistants, Clause 4, Section VIII, Regulation IV of 1821; and in the case of Uncovenanted Deputy Collectors, Section XIX, Regulation IX of 1833. The first of these, which relaxes the provisions of a previous law to the extent authorized by statute, provides for the oaths being administered by an Officer duly empowered for the purpose by Government, and requires, as an invariable rule, that such oaths shall be forwarded to the Registrar of the High Court. The others merely direct that an oath corresponding with the first shall be taken by the respective Officers.
- Declarations substituted. 2. Declarations were substituted generally for oaths of office by Government Orders of the 22nd November 1837, under the authority conferred by Act XXI of 1837.
- How to be made. 3. Every Officer assuming office for the first time is, accordingly, to make the declaration required by law. The declaration must be made before a Justice of the Peace, and transmitted to the Registrar of the High Court.

4. An Officer who has once made the declaration need not Once only repeat it, on every change of place or office.
5. The announcement in the *Government Gazette* of an ap- Authority of
pointment, removal, leave of absence, &c., under the signature of a GAZETTE.
Secretary to Government, is sufficient authority for all Officers con-
cerned to recognize and act upon, without any particular orders.
6. Collectors are strictly forbidden to borrow money from BORROWING
landholders, or guardians and managers, of Wards' Estates. forbidden;
7. Public servants of all Departments are strictly forbidden and all money
to have any pecuniary dealings with Natives, whether within their dealings.
jurisdiction, or beyond it.
8. Commissioners are not at liberty to give extracts of the CHARACTER
Reports which they make to the Board, without obtaining the REPORTS confi-
Board's permission. dential.
9. If a Commissioner knows and does his duty, there can No occasion to
never be any mistake, on the part of any of his subordinates, as to be otherwise.
the estimation in which he is held by the Commissioner, or as to
the general nature of the report which the Commissioner will make
concerning him.
10. If distinct charges are made against Officers, or special Distinct
praise awarded to them, they will, as a matter of course, be fur- statements
nished with the remarks of their superiors; but they have no right will be com-
to demand a copy of every official report made concerning them. municated.
11. The communication to inferior Officers of the remarks Discretion
and correspondence of their superiors in authority and position, is left.
always a matter of discretion.
12. The Officers of Government are forbidden to receive ADDRESSES
complimentary addresses, either from those with whom they have prohibited.
been officially connected, or from the public.
13. It is the special duty of a District Officer to take care Superior Offi-
that the junior Officers subordinate to him, both Covenanted and cers to see that
Uncovenanted, prepare themselves, diligently, and intelligently, for juniors prepara-
the examinations that they have to pass. The superintendence and for EXAMINA-
assistance of their superiors cannot but materially aid them in ascer- TIONS.
taining particularly to what subjects their chief attention should be
given, e. g., the constitutional portions of the Code of 1793,—the
Rent Laws and Rules,—the Excise Laws and Rules,—the Laws
and Rules concerning Wards, Settlements, Divisions, Acquisition of
Lands, &c.
14. This is especially important in the case of young Officers Especially As-
preparing for their first examination; particularly of Covenanted stants.
Assistants, who can exercise scarcely any legal powers in the Re-
venue Department. The District Officer ought, frequently, to make
over to such young Officers cases, for preparation or report; he
should insist upon their making themselves practically acquainted
with the internal economy of the Treasury and Account Depart-
ments of the Office,—with the arrangement of the Revenue Roll,—
and with the working of the Excise Department, especially of the

public distilleries; and he should, at stated periods, subject them to definite and careful examination in order to ascertain that they are using their time rightly and sensibly.

Commissioners to look to this.

15. Commissioners should take every opportunity of enforcing attention to this part of their duty on the part of District Officers, and should, immediately, check any neglect of it that may come to their knowledge, either upon an examination of the Quarterly Business Statements, or otherwise. Any District Officer, who is especially successful in preparing his young subordinates for examination, should be brought to favorable notice in the Annual Report.

SECTION IV.—MINISTERIAL OFFICERS.

Rules for admission of apprentices.

1. The Rules passed by the Government for the admission of candidates for ministerial employment as apprentices in Mofussil Offices will be found in Appendix A. A Register (No. 88) of admitted apprentices, must be kept in the terms of the Government orders.

Appointment of Officers.

2. The appointment, or removal, of any Officer whose monthly salary is not less than Rs. 10 must, by Section XV, Regulation V of 1804, be reported to the Commissioner. In submitting the nomination of any such Officer, the Collector should detail his connections, if any, amongst the other Officers, the Police, or the landholders of the district.

Candidates to be examined.

3. As a general principle, the qualification of candidates for vacancies in a Ministerial Office should be tested by examination, and the preference given (*ceteris paribus*) to those who are well educated and well informed; regard being, of course, had to special qualifications for a special office.

Acting appointments disapproved.

4. Ministerial Officers should not be kept *acting on probation* for an indefinite period; one or two months should suffice to test a man's fitness for office. The transfer, by Officers of one Department, of Ministerial Officers in the employ of other Departments, without the concurrence of their immediate superiors, is forbidden.

Officers belong to the Office.

5. Ministerial Officers are attached to their Office; and Heads of Offices are forbidden to carry them about with themselves when they are transferred to other districts.

Cannot be employed in two Offices.

6. Ministerial Officers may not take service in two Offices at once, or give part of their time to private service; and Officers are forbidden to employ their official subordinates upon their private concerns.

Or on less than sanctioned salary.

7. Ministerial Officers are not to be employed on lower salaries than those sanctioned for the Office to which they are appointed.

Distinction between dismissal and removal.

8. The word "dismissal" is to be restricted to the case of an Officer removed with disgrace. In other cases, the word "removal" is to be used. A "dismissed" Officer may not be re-employed in the Public Service. The dismissal of any Officer must be specially reported, through the Commissioner, to the Board of Revenue for entry in a Register kept in their Office by the orders of Government.

May not hold leases;

9. Ministerial Officers may not take farms, or mukurraries, from any landholder in the District in which they are employed.

EXECUTIVE AND MINISTERIAL OFFICERS. [Chap. VI—Sec. iv.

10. The resort, by a Ministerial Officer, to the Insolvent Court constitutes of itself a sufficient cause for his removal from the Public Service, unless it shall appear that his embarrassments have been the result of unforeseen misfortunes, or of circumstances over which he could exercise no control, and have not proceeded from dissipated or extravagant habits. nor resort to Insolvent Court;

11. Ministerial Officers are forbidden to engage in any commercial transactions in the District in which they are employed. nor trade.

12. A Ministerial Officer owning, or acquiring, by purchase, inheritance, or otherwise, houses or lands in the District in which he is employed, must report the circumstance, at once, to the Head of the Office. A Register in English (No. 71) is to be kept in each Office, showing the landed property belonging to each Officer. Must report the land he owns.

13. The foregoing clauses are applicable to the Officers on a Commissioner's establishment. Commissioner's Establishment.

14. The Collector has full power to transfer any Ministerial Officer from one Office, be it head-quarters or sub-divisional, to another, within the District, as he may think expedient for the Public Service; and the Commissioner has full power, in the same way, to transfer an Officer from, and to, any Office within the Division. Officers are transferable.

15. The Government, and the Board of Revenue, are of opinion that no Ministerial Officer (except such Officers as Record-keepers, Towjih Navises, &c., whose local experience is important) should, as a rule, be allowed to remain at one station for more than three years. And (with exceptions) should be transferred.

16. The Commissioner should annually enquire (upon his visit to the District, if he goes there, otherwise by special letter) how far the Collector of each District of the Division has attended to this rule, and whether it is necessary for him to transfer any Officer from the District to another District. He should mention the subject in his Annual Report. Annual Report to be made of transfer.

17. An Officer partly subject to any other authority must not be summoned by a Collector without intimation to the other authority. Course when Officer serves two masters

18. The Sarrishtadar, or Head Native Officer of a Collectorate, is generally responsible for the conduct of every branch of the duties of the establishment; Collectors are to be careful that no Native Officer, especially no Sarrishtadar, be permitted to evade his obligations, particularly in the way of authenticating books, documents, accounts, &c., by his signature. Responsibilities of Sarrishtadar.

19. The Sarrishtadar is bound to bring publicly to the notice of his superior, with the express purpose of obtaining the interference of higher authority, any malpractices among the Ministerial Officers of which he may become aware. If he neglect His duty as Supervisor.

to do so, he is liable to instant dismissal for connivance. A plea of ignorance of such malpractices will be received as an admission of unfitness for the high and responsible duties of his Office.

Commission to Nazir. 20. A Commission of five per cent is to be paid to the Nazir, on the proceeds of all movable property sold by him on account of Government. This charge should be entered in the Contingent Bill of the office.

SECTION V.—SECURITY BONDS.

Officers who must give málzámin. 1. The following Officers under a Collector must furnish security for the payment of any demand against them (málzámin):—

Treasurers ...	{	First Class to give Rs. 20,000 security.
	{	Second " " " 15,000 "
	{	Third " " " 10,000 "

Názirs

Tahsildárs

Managers of Estates under the Collector, whether the property of Government or of individuals.

Excise Darogahs, not exceeding Rs. 1,000

" Muharrirs " " " " 250

Money Order Agents and their Sureties " 500 each.

Officers who must give házirzámin. 2. And the following must give security to be present when called upon (házirzámin):—

Record-keepers and their Assistants.

Guardians of Wards of Court.

Form of bonds. 3. Forms of security bonds are given in Appendix B.

Special bonds. 4. If the bond required from an Officer be of a special character, such as to require the employment of an English Solicitor for its preparation, it is optional with the Officer to employ the Government Solicitor or any other. Heads of Offices may accept a bond without taking the advice of the Solicitor to Government, on their own responsibility. Persons actually in the employ of Government are not liable to any charge for the preparation of any document connected with their appointments. The Government Law Officers will draw up any such documents which the Heads of Office may require.

Amount of málzámin how to be fixed. 5. When a " málzámin " is prescribed, and the amount is not fixed by any rule, it is to be settled with reference to the trust. The value of the property pledged must be equal to the value of the property which will be committed to the custody of the Officer; and, besides the specific property pledged, the surety must pledge all his other property generally.

Persons and property in Calcutta not to be accepted. 6. Persons residing within the limits of the original jurisdiction of the High Court are not to be accepted as sureties; and property situate within the same limits is not to be accepted as a pledge.

7. When a security bond is tendered, the Revenue Officer concerned shall cause a proclamation to be issued, and to be affixed at the Mufassal Kacherry or residence of the surety, or in a conspicuous place in the village where the land or other property pledged in the bond is situate, in the presence of not less than two respectable residents of the village, and also at the Police Tháná within the jurisdiction of which the property is situate, (the receipt of the Inspector being obtained through his superiors), calling upon all persons who have claims upon, or who deny the right of the proposed surety to, the property mentioned in the bond (which is to be carefully set forth in the proclamation), to come forward within one month, and prefer their claims or objections in respect to it, on failure of which, the inadmissibility of any pleas of objection will be pleaded by the Revenue Authorities in bar of any future claim wheresoever preferred. At the expiration of the month, the Officer is to record a proceeding accepting or rejecting the security. If he accepts it, the bond is to be immediately registered under Act XX of 1866. Officers are personally responsible for the observance of these rules.

8. A surety is, at all times, at liberty to withdraw his security after one month's notice. During this month he may, for his own security, associate another individual in the execution of the trust of the Officer for whom he is security.

9. The sale for arrears of revenue, of landed property known to be pledged as security for an Officer in another Department, should be immediately reported to the Officer's superior.

10. Public securities lodged with Government Officers as a guarantee for the due performance of official duties, are to be sent for safe custody to the Bank of Bengal.

11. Cash or other saleable securities deposited by Officers of the Department of Public Works are to be received for safe custody, and returned, by Collectors, on the requisition of the Executive Officer countersigned by the Superintending Engineer.

SECTION VI.—ESTABLISHMENTS OF UNCOVENANTED DEPUTY COLLECTORS.

1. The following are the STANDARD MINISTERIAL ESTABLISHMENTS allowed for Uncovenanted Deputy Collectors. Commissioners are authorized to sanction the employment of such establishments, if the expenditure has been duly estimated in the Budget of the District.

2. For a Deputy Collector not in charge of a Sub-division; not employed exclusively in the decision of Rent Suits; and performing no Magisterial duties—

	Rs.
One Head Clerk or Muharrir	12
One Clerk or Muharrir... ..	9
A Chaprassy	4
Total ...	25

Chap. VI—Sec. vi.] EXECUTIVE AND MINISTERIAL OFFICERS.

for a Deputy Collector and Magistrate, or a Rent Suit Deputy Collector:

3. For a Deputy Collector, not in charge of a Sub-division, but either employed exclusively in deciding Rent Suits, or employed also as Deputy Magistrate—

	Rs.
A Head Clerk or Muharrir	16
2 Clerks or Muharrirs, @ Rs. 10	20
1 Ditto ditto	9
A Chaprassy	5
Total ...	50

for a Settlement Deputy Collector:

4. For a Deputy Collector employed on Settlement or other Field work, away from Head Quarters—

An establishment of Rs. 50. The Collector may raise the Deputy Collector's establishment to this standard, by such additions as he thinks most convenient, with reference to the nature of the work: provided that no Muharrir receive less than Rs. 10 a month.

for a Sub-divisional Deputy Magistrate:

5. For an Officer in charge of a Sub-division, who does no Revenue work—

	Rs.
A Writer Sarrishtadar	35
A Clerk or Muharrir	20
A Ditto ditto	14
2 Ditto ditto, @ Rs. 10 each	20
A Duftary Chaprassy	6
A Chaprassy	5
Total ...	100

for a Sub-divisional Deputy Magistrate and Collector.

6. For a Sub-divisional Officer who has both Revenue and Magisterial duties to perform—

	Rs.
A Writer Sarrishtadar	35
A Clerk or Muharrir	25
A Názir	20*
A Bakshi	10†
A Clerk or Muharrir	13
2 Ditto, @ Rs. 10 each	20
A Potdár	6
A Duftary Chaprassy	6
A Chaprassy	5
Total ...	140

Sub-divisional establishments fixed.

7. The establishments at Sub-divisions are fixed and permanent.

* Of this Rs. 5 is payable from the "Process Fund."

† Chargeable to the Process Fund, and to be appointed only with the special sanction of the Commissioner when absolutely necessary.

8. When a Deputy Collector is appointed in succession to another Deputy Collector, the establishment of the predecessor will be the establishment of the successor. Transfer of Deputy Collector.

9. When a Deputy Collector is moved to another District and is not replaced, his establishment is to be discharged. This rule is also to be applied, after a lapse of two months, to the case of a Deputy Collector on leave, whose appointment may not, during that period, have been, temporarily, filled by another Deputy Collector. If the Officers of an establishment, thus discharged, have a good character, they are to be regarded as having a special claim to re-employment in case of any vacancy occurring in the permanent establishments in the District. Establishment to be discharged when the Deputy Collector goes.

10. A Deputy Collector is, therefore, when leaving a District, always to report to the Magistrate and Collector the manner in which each Officer of his establishment has performed his duty. Report of behaviour.

11. The Board is competent to sanction charges on account of a Deputy Collector's Ministerial establishment retained after the removal or death of a Deputy Collector, for arranging the records of his Office, reporting each case, as it occurs, to Government, for communication to the Financial Department. Board may sanction retention to arrange records.

12. The Magistrate and Collector is to appoint an establishment for a Deputy Collector joining a District. Collector to appoint establishment.

SECTION VII.—ABSENCE.

1. The Covenanted Absentee Regulations are to be found at p. 950 of the *India Gazette* for 1864. The Uncovenanted Absentee Regulations (at page 783 of the *Calcutta Gazette* for 1864), are applicable only to Officers receiving not less than Rs. 100 a month; but Officers receiving less than that amount are to be dealt with in the spirit of these rules. Reference to Regulations.

2. An Assistant or Deputy Collector requiring leave of absence must make his application to the Collector, who will forward it to the Commissioner with an endorsement stating whether or not the leave may, unobjectionably, be granted. The Commissioner will exercise his discretion in submitting the application, through the Accountant General, to Government, or declining to do so. Mode of application by subordinate Officer.

3. Whenever a Commissioner submits to Government an application for a short leave of absence from any of his subordinates, he must suggest the arrangements which should, in his opinion, be made for carrying on the duties of the absentee during his absence. Commissioner to suggest arrangements.

4. Subject to the orders of the Government of Bengal, Heads of Offices may grant, at their discretion, *casual leave of absence* from office, in case of sickness, death of near relations, &c. Such casual absences are not to be reported to the Accountant General, but they are to be systematically entered in a book (Register No. 74), to be kept in each Office; and when an application for privilege leave is received, it is to be dealt with with some reference to the entries in this book. Casual leave.

Chap. VI—Sec. vii.] EXECUTIVE AND MINISTERIAL OFFICERS.

Allowance to
peons under
medical treat-
ment.

5. The Government of India have authorized the grant of half pay to peons in the employ of Government while sick in hospital, or receiving medical aid as out-door patients of the hospital of the station to which they belong: and the Government of Bengal has extended this concession to peons employed under Act V of 1863 (B. C.); the cost being, of course, in their case, debited to the Process Fund.

Registers to be
kept—

6. The following Registers are to be kept in every Office. The headings of these Registers are given in Chapter XIV.

of sick leave;

(1.) Register (No. 72) showing the period of absence of members of the establishment drawing Rs. 100 a month and upwards, on sick leave, under Section 11 of the Uncovenanted Absentee Rules, dated 13th April 1864.

of private
affairs leave;

(2.) Register (No. 73) showing the period of absence of members of the establishment drawing Rs. 100 a month and upwards, on leave on private affairs, under Section 12 of the Uncovenanted Absentee Rules, dated 13th April 1864.

of casual
leave;

(3.) Register (No. 74) showing the period of absence of members of the establishment drawing more than Rs. 10 a month, on casual leave, under the provisions of the Financial Resolution of the Government of India, dated 19th March, modified by the Resolution of 28th September 1858.

of leave
granted in
the spirit of
Absentee
Rules.

(4.) Register (No. 75) showing the period of absence of members of the establishment drawing less than Rs. 100 and more than Rs. 10 a month, on leave granted to them according to the spirit of the Uncovenanted Absentee Rules, dated 13th April 1864.

Return to Ac-
countant
General.

7. The following Return is to be made monthly to the Accountant General:—

Monthly Statement of Leave of Absence of every description granted to Uncovenanted Servants drawing more than Rs. 10 per mensem in the Office of the for the Month of

Name of the Absentee.	Office held by Absentee.	Monthly Salary.	SPECIFICATION OF ABSENCE.						REMARKS.															
			Without leave.	Sick Leave, under Section 11.	Private affairs, under Section 12, Clause 1.	Furlough, under Section 12, Clause 2.	Privilege leave, under Section 16.	Casual leave for sickness.																

SECTION VIII.—TRAVELLING ALLOWANCES, &c.

(See also Chapter XI, Section IV, Clauses 4 & 5).

1. The rules regarding the travelling allowance to **Covenanted Officers** are to be found at page 19 of the Civil Furlough Regulations. Covenanted Officers.
2. **Uncovenanted Deputy Collectors** are authorized to draw travelling allowance, at the rate of Rs. 3 per diem, during the period of their employment in the interior of their Districts. Uncovenanted Deputy Collectors.
3. When, however, a **Deputy Collector**, not a Sub-divisional Officer, is deputed to a locality in the interior which virtually becomes his head quarters, he is to draw full travelling allowance during the first month of his deputation only. During the second and third months of his deputation, he is to draw half the standard travelling allowances; and, after three months, he can draw no travelling allowance, but only Office rent. (See Section II, Clause 7.) When permanently stationed in the interior.
4. When an **Uncovenanted Deputy Collector** is appointed to a Sub-division where there is no official residence, he is allowed to draw full travelling allowance for three months, and, after that, Rs. 50 a month house rent till a house is provided. When not a house is provided in a Sub-division.
5. When the halts of any **Officer**, employed in one District only, exceed a fortnight in the month, he is to draw only half travelling allowance for the whole period of such halts. If the Officer is employed in more than one District, this rule is only to apply if he halts for more than a month at one time. Halting allowances.
6. **Ministerial Officers** are entitled to three-tenths of their salaries as travelling allowance, when on duty with their superiors in the interior; when required to accompany their superiors by dāk, they are entitled to draw travelling allowance at 4 annas a mile; but, when a bill for travelling allowances to **Ministerial Officers** on this scale is submitted, a certificate must be appended, that the exigency of the Public Service required that the Officers should be directed to proceed by dāk. Ministerial Officers.
7. Whenever an **Officer**, not a Ministerial Officer, who is entitled to draw travelling allowance by the mile, has travelled any part of the distance by railroad, he may only charge as follows:— Railway allowance to Executive Officers.

If entitled to charge ordinarily at the rate of			
8 annas or more per mile	...	...	3 annas a mile.
Otherwise	...	...	1½ " "
8. A **Ministerial Officer**, under such circumstances, is to receive the actual cost of his ticket; by the second class if his salary be Rs. 50 or more; otherwise, by the *intermediate* class, or, on railways where no such class is provided, by the third class. and to Ministerial Officer.
9. The Board and Commissioners, respectively, are competent to pass travelling charges, at authorized rates, to any amount. Authority to pass.

SECTION IX.—SUSPENSION AND IMPRISONMENT.

- Allowance during suspension. 1. Subsistence to an Uncovenanted Servant who is suspended, pending an enquiry into his conduct, should be limited, before the result of the enquiry is known, to one-fourth of his salary, unless he be a European on pay exceeding Rs. 25, in which case the subsistence is to be allowed at one-fourth of his salary, to an amount not less than Rs. 25 monthly.
- Salary how to be regulated eventually. 2. Should the Officer be reinstated, he may, at the discretion of the Local Government, or of the head of the Department to whom the Local Government may delegate such authority, be allowed full salary, if he shall have been fully acquitted; or a portion of his salary, if the result of the enquiry should be censure or admonition; but, when censure or admonition is awarded, the subsistence allowance during suspension must be so adjusted as not to involve additional charge.
- Additional expenditure. 3. When the payment which the Local Government may adjudge, for the period of suspension, to an Officer who is reinstated, involves additional expense, it must be separately provided for.
- Dismissed Officers. 4. An Officer whose suspension is followed by dismissal is not to be allowed more than the subsistence which may be admissible to him under Clause 1 for the period that he was suspended.
- Rule as to pension. 5. The time passed under suspension, pending enquiry, is taken into account as service towards pension in cases of reinstatement: where suspension has been adjudged as a penalty, the period is disallowed.
- Effect of Imprisonment. 6. When any servant of Government is committed to prison, either for debt or on a criminal charge, he is to be considered as under suspension from the date of his arrest, and not allowed to draw any pay until the termination of the proceedings against him, when an adjustment of his allowances will be made, according to the circumstances of the case—the full amount being given only in the event of the Officer being acquitted of blame, or (if the imprisonment was for debt) of its being proved that the Officer's liability arose from circumstances beyond his control.

SECTION X.—APPLICATIONS FOR ESTABLISHMENTS, &c.

- Establishment must not be increased without sanction. 1. Arrangements involving any increase to, or change in, an establishment, are never to be carried out without sanction previously obtained; or, in cases of emergency, without immediate report for sanction. Even the Local Government can only sanction any change in an establishment, subject to report to the Government of India. Any Local Officer breaking this rule is, personally, liable for the consequences.
- Reductions. 2. The Board are authorized to carry out, at once, any reductions of establishment which they may consider practicable, reporting the same for the formal sanction of Government.

EXECUTIVE AND MINISTERIAL OFFICERS. [Chap. VI—Sec. xi.

3. All applications for any increase of establishment, or additional allowances, are to be submitted in the subjoined form, the necessity for the increase being fully explained :—

Office to which proposition refers.	NATURE OF CHARGE.		PERMANENT.		TEMPORARY.		Date from which the proposed change is to have effect.	Casual or extraordinary.	Grounds of proposition.	
	Present scale.	Proposed scale.	Increase per month.	Decrease per month.	Period.	Increase per month.				Decrease per month.

4. As a general rule, a statement of the present work, on an average of three years, as compared with the work ten years previously, should be appended, whenever the proposition is for a permanent increase to an established Office. Form of application for increased establishment.

5. In submitting their detailed statements of establishments to the Accountant General at the close of the year, Officers are to annex a note showing those items of expenditure which, though sanctioned, have not been actually incurred. Note of savings.

6. The date on which a temporary establishment is discontinued is always to be reported to the Accountant General. and of discontinuance.

7. Personal allowances are not to be continued when the receiving them is promoted to an office of which the salary is equal to, or exceeds, the amount received by the Officer, in his old office, including personal allowances. Personal allowances to cease on promotion.

SECTION XI.—MISCELLANEOUS.

1. Officers of Government, when proceeding on the Public Service, are exempted from the payment of tolls at public ferries.

2. Commissioners and Collectors are not to forward to the Government, representations from their subordinates, relating to the personal services of the latter. Persons desiring to bring their claims, on such grounds, to notice, must do so through the Public Post. Personal claims.

3. Any commission on purchases made by a public servant on account of Government, or any gratification, or payment, the receipt of which is not specially sanctioned by Government, has been, by Notification in the Gazette, dated 16th July 1865, declared not to be a "legal remuneration" within the meaning of Section 161, Act XLV of 1860. Unauthorized commission.

APPENDIX A.

[SEE SECTION IV, CLAUSE 1.]

Rules for the admission of Candidates for Ministerial employment in Mofussil Offices.

1. No apprentice or Umedwār shall be admitted to work in any Mofussil Office except in conformity with the Government Resolution of 30th January 1856. (See below.) The employment of apprentices without the express and formal sanction of the Head of the Office is absolutely prohibited.

2. Whenever a vacancy occurs, or is about to occur, either in an apprenticeship, or in a paid appointment, a Notice of the fact should be suspended in some prominent place in the Office, and a date, which shall not be less than 15 days after the issue of the Notice, shall be fixed for filling up the vacancy.

3. Not more than five (a) apprentices shall be retained in any one Office, and no person shall be appointed an apprentice whose age exceeds twenty years.

4. If, on the expiry of an apprenticeship of five years, any apprentice has failed to obtain a paid appointment, he shall not be retained in the Office in any capacity.

5. On the day fixed for filling up a vacancy, the Head of the Office shall see, and examine, all applicants and their certificates, and record a proceeding stating that he has done so, noting in detail the claims of the three or four more eligible candidates, and giving his reasons for the selection ultimately made.

6. This proceeding, together with the applications and any copies of certificates filed, &c., should be made into a regular record bundle, and be available for reference in case of any appeal being made against the appointment.

7. In the case of an apprenticeship or of a paid appointment, of which the salary is less than Rs. 10 a month, the Head of the Office, if a Magistrate, may make over the matter to the Joint, Deputy, or Assistant Magistrate, and if a Collector, to the Deputy or Assistant Collector, for report or decision.

8. All appointments of Rs. 10 a month or upwards, made by a Magistrate or a Collector, should be reported monthly to the Commissioner for confirmation in accordance with the laws and orders* in force; and the Commissioner should fill up with his own hand the column reserved for his "remarks," sending a copy of such remarks for his subordinate's guidance.

9. The above orders are to be applicable, not only to permanent appointments, but also to acting appointments, vacant or likely to be vacant for three months or upwards.

10. The Annual Returns of appointments for the Education Department are to be prepared and submitted in strict accordance with the orders marginally noted.

Government Notification, 9th July 1855.
Government Orders, No. 1466, dated 3rd September 1858.
Government Orders, No. 80, dated 20th March 1860.
Government Orders, No. 10, dated 18th January 1862.

11. A Special Report will be prepared by the Director of Public Instruction every year, as to the way in which the orders of Government have been carried into effect by the different Commissioners and District Officers.

12. All apprentices who have not been appointed in conformity with the Resolution of the 30th January 1856, all in excess of five in any one Office, and all who have been employed as apprentices for more than five years, are to be forthwith removed.

(a.) By G. O. No. 7267, dated 6th of August 1865, it is provided that not more than two apprentices may be retained in the Office of a Deputy Magistrate and Deputy Collector.

EXECUTIVE AND MINISTERIAL OFFICERS. [Chap. VI—App. A.

*Resolution by the Government of Bengal (General—Education) Fort William,
the 30th January 1856.*

Read again a letter from the Director of Public Instruction, dated the 5th ultimo, enclosing a Memorandum drawn up by Mr. Pratt regarding the system of employing apprentices in the Government Offices in the Mofussil.

Read a letter addressed to the Board of Revenue on the 31st ultimo, forwarding the above.

Read a communication from the Board, dated the 12th instant.

The Lieutenant Governor regards the object which Mr. Pratt has in view as one which it is most desirable to obtain; but he is not at present prepared to go further for the purpose of attaining it, than to prescribe a general rule that no apprentice shall be admitted into any Office without the express sanction of the Head of the Office, to be recorded in a Register to be kept for the purpose. This Register shall record the name and the age of the apprentice; the kind and extent of education which he has received; to which of the Amlah in the Office he is related, or by which of them recommended; with any further particulars that it may seem desirable to the Head of the Office to record. Every Apprentice admitted shall likewise receive a Perwannah signed by the Head of the Office specifying that he is admitted as an apprentice.

The results to be secured by the above rule will necessarily depend much upon the manner and the spirit in which it is worked by the several Heads of Offices. The Lieutenant-Governor desires therefore to signify his hope and expectation that every Officer will feel himself under a strong obligation to evince a real interest in regulating by means of the rule the admission of apprentices into the Public Offices, and that in every instance the Head of the Office will satisfy himself by personal examination and enquiry of the responsibility of the candidate for admission, and also that he possesses a fair extent of education.

The Lieutenant Governor would further inculcate upon Officers the propriety of encouraging the acquirement of English by giving a preference to candidates who have received an English education if in other respects they are as eligible as other candidates who do not know English.

The Lieutenant Governor thinks it desirable, however, on this point to leave a full discretion in the hands of the local Officers, informing them merely of the general views and wishes of Government, and trusting to them to give effect to them to the utmost extent that they may deem advisable and right with reference to local circumstances or individual claims. Irrespective of the general reasons which make the Lieutenant Governor at all times desirous to fetter, as little as possible, the discretion of the local Authorities in matters of this kind, he is strongly of opinion that in this particular matter it would neither be practicable nor wise to attempt to act altogether independently of, and without reference to, the Head Native Amlah.

As a general rule, the Lieutenant Governor considers it a proper and a judicious proceeding that the opinion of the Srishtadar of an Office should be consulted in regard to the entertainment of new Amlah, including apprentices, in an Office for the correct, punctual, and honest working of which he is directly responsible, and the Lieutenant Governor is satisfied that in the great majority of cases if the Covenanted Head of the Office exhibits a true interest in the working of his Office, and at the same time evinces a proper consideration and respect to the principal Uncovenanted Servants in the Office, he will receive cordial support at their hands, and will find them just as anxious as he is himself to introduce none but respectable and educated young men into the Office. The Commissioner of Revenue and Circuit will take occasion on visiting the different stations of their divisions, to satisfy themselves that proper attention is paid by the District Officers to the admission of apprentices into their Srishtahs.

APPENDIX B.

[SEE SECTION V, CLAUSE 3.]

Forms of Security Bonds.

نمبر ۱

نقشہ مالضامنی خزانچی کلکتہری

منکہ ساکن پرگنہ متعلقہ ضلع گاہون

میں اپنے رضا اور رغبت سے مالضامن خزانچی کلکتہری ضلع کا ہوکر اقرار کرتا ہوں اور لکھدیتا ہوں کہ خزانچی مذکورہ ہمیشہ اپنے عہدے کا کام راستی اور درستی سے انجام کریگا اور اپنے عہدہ کا کاغذات حساب و غیرہ اور اپنے ذمہ کا کاغذ اسٹامپ جو کچھ جسوقت اسے طلب ہوئے داخل کریگا اور اگر اپنے ذمہ کا زر تحویل یا کاغذات اسٹامپ اپنے تصرف میں لاوے یا دوسرے کو تصرف کرنے دیوے یا زر تحویل و کاغذ اسٹامپ اور حساب اور سبھو کا سمجھانے اور داخل کرنے میں غفلت کرے اور اس باعث سے سرکار کے جو کچھ خیانت یا نقصان زر نقد یا اسٹامپ کے ہوئے بلعذر اور سب امر کے جوابدہی سمجھے پر اور بعد میرے میرے وارثان اور اوصیا اور قائم مقام پرہی اور اس خیانت و نقصانی کے جوابدہی کے واسطے اپنے جائداد مملوکہ اور مقبوضہ مفصلہ الذیل کو جو بلا شرکت غیرے ہی مکفول کیا اور اس ضامنی کی باقی رہنے تک جائداد مکفولہ کو حیلہ صریحہ بیع اور ہبہ اور رہن یا دوسرے کسی طرح پر انتقال کرنیکا اختیار سمجھے کو اور میرے ورثہ اور اوصیا اور قائم مقام کو نہیں ہی اگر میرے یا میرے ورثہ اور اوصیا و قائم مقام کے طرف سے کسی طرح کی انتقال عمل میں آوے تو اس انتقال کے روزے شی مرہونہ جسکے ہاتھ میں جاوے دعویٰ اور موخڈہ اس ضامنی کے اوسپر اور شی مرہونہ پر جایز و قائم ہوگا اور درحالت ہونے کسی خیانت یا تصرف خزانچی نسبت زر نقد یا اسٹامپ آیا ہونے کچھ نقصان سرکار باعث داخل نکرے کاغذات حساب و غیرہ کے میں فوراً زر خیانتی و متصرفی اور نقصانی خزانچی مذکور کا ادا کرونگا در صورت ادا نکرے اوسکے سرکار کو اختیار ہوگا کہ جائداد مکفولہ اس ضامنی کے ازروے نیلام جو واسطے اداے خزانہ بالفعل مقرر ہی یا آئندہ ہوگا بیچوا کر زر خیانت تحویل و کاغذ اسٹامپ و زر نقصانی سرکار کہ باعث عدم داخلی کاغذ حساب و غیرہ واقع ہوئے وصول کرین کاش اگر زر خیانت و نقصانی مذکورہ جائداد مکفولہ کے قیمت سے کفایت نکرے اوس نقدیہ پر سرکار والا کو اختیار ہوگا کہ دوسرے جو کچھ

سپه سالار سے مل کر لکھنؤ سے لے کر تھانہ تک ہر ایک ایسے ایسے مقام پر جو اس وقت کے لئے ضروری سمجھا گیا وہاں پر ایسے ایسے ایجنٹوں کی تعینات کیا گیا اور ان کو اس لئے قیام دیا گیا کہ وہ اس وقت کے لئے ضروری ہو گا۔

سربراہ	سیکرٹری	اسٹیشن	پست	ایجنٹ	بھاری
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ایجنٹوں کی تعینات اور ان کے قیام کے بارے میں

پتہ

پتہ

ایجنٹوں کی تعینات اور ان کے قیام کے بارے میں اس وقت کے لئے ضروری ہو گا۔

تو جرمانہ داخل کرونگا در صورت داخل نہ کرنے زر جرمانہ سرکار کو اختیار ہوگا کہ خریدار مکفولہ اس ضامنی کے از روے نیلام جو واسطے اسے باقی خزانہ بالفعل مقرر ہی خواہ آئندہ مقرر ہوگا بیچوکر زر جرمانہ وصول کرین گاش اگر زر جرمانہ جایزہ مکفولہ کے قیمت سے کفایت نہ کرے اس وقت زر جرمانہ والا کو اختیار ہوگا کہ دوسرے جو کچھہ جایزہ منقولہ یا غیر منقولہ جو بالفعل میرا ہی یا آئندہ میرا ہو اور وہ جایزہ نام میں میرے یا میرے وارث یا وصی کے ہرے اوسکو بموجب شرایط نیلام جو بالفعل واسطے اداے باقی خزانہ مقرر ہی خواہ آئندہ ہوگا بیچوکر زر جرمانہ کو وصول فرمائیں اوس میں میرا یا میرے وارث یا اوصیا کے کسی طرح کا کچھہ عذر مقبول اور مسموع نہوگا اوس واسطے یہ چند کلمہ حاضر ضامنی لکھدیا کہ وقت حاجت سدہ ہووے فقط

تفصیل جایزہ

نمبر ۳

نقشہ مالضامنی ناظر کلکٹری

منکہ	ساکن	پرگنہ	متعلقہ ضلع	کا ہون
میں اپنے رضا و رغبت سے مالضامن	ناظر کلکٹری ضلع	کا ہوکر اقرار کرتا ہوں اور		
لکھدیتا ہوں کہ ناظر مذکور ہمیشہ اپنے عہدے کا کام راستی اور درستی سے انجام کریگا				
اور کاغذات حساب وغیرہ جو کچھہ جسوقت اوس سے طلب ہوگا داخل کریگا اگر اپنا زر				
محوہ آپ تصرف کرے یا دوسرے کو تصرف کرنے دینے اور سمجھاؤنے اور داخل کرنے میں				
حساب اور کاغذات کے غفلت کرے یا اور کسی طرح کا قصور جس سے خیانت اور نقصان				
سرکار یا دوسرے کسی شخص کا کہ جسکا جوابدہی ذمہ سرکار ہو سکتا ہی اوس سے سرزد				
ہوے بلاعذر ان سب امور کا جوابدہی سمجھہ پر اور بعد میرے میرے ورثہ اور اوصیا اور				
قائم مقام پر ہی اور ان سب خیانت کے جوابدہی کے واسطے اپنے جایزہ منلوکہ او				
مقبوضہ مفصل الذیل کو جو بلا شرکت غیر کے ہی مکفولہ کیا اور اس ضامنی کے باقی				
رہنے تک حیلہ یا مریختہ اس جایزہ مکفولہ کے بیع اور ہبہ اور رهن یا دوسرے کسی				
طرح پر انتقال کریگا اختیار سمجھکو اور میرے ورثہ اور اوصیا اور قائم مقام کو نہیں ہی				
اگر میرے اور میرے وارث اور اوصیا اور قائم مقام کے طرف سے کسی طرح کے انتقال عمل				
میں آوے تو اس انتقال کے رو سے شی مرہونہ جسکے ہاتھ میں جاری دعوی اور مواخذہ				
اس ضامنی کے اسپر اور شی مرہونہ پر جائز اور قائم ہوگا در صورت ہونے کسی خیانت یا				

ورنصرف ادا نکرے اور صحیحہ ضامندار سے بھی ادا نہرے نوسرکار کو اختیار ہوگا کہ جاہداد مکفولہ اس ضامنی کے بموجب قاعدہ نیلام جو واسطے اداے باقی خزانہ بالفعل مقرر ہی خواہ آئندہ مقرر ہوگا بیچوکر اوسکو وصول کریں گاش جاہداد مکفولہ کی قیمت سے زر خیانت مذکور کفایت نکرے اوس حالت میں سرکار بہادر کو اختیار ہوگا کہ دوسرے جو کچھ جاہداد منقولہ یا غیر منقولہ جو بالفعل میرا ہی یا آئندہ میرا ہو اور وہ جاہداد نام میں میرے یا میرے وارث یا وصی کے ہوے اوسکو بموجب قاعدہ نیلام جو بالفعل واسطے اداے باقی خزانہ کے مقرر ہی خواہ آئندہ مقرر ہوگا بیچوکر زر مذکورہ کو وصول کریں اُسماہ میں کسی طرح کا کچھ عذر میر اور میرے وارث یا اوصیا کے مقبول اور مسموع نہوگا اسواسطے یہ چند کلمہ بطریق مالضامنی کے لکھدیا کہ وقت حاجت کے سند ہوے فقط

تفصیل جاہداد

نمبر ہ

نقشہ حاضر ضامنی ولی مالک نابالغ و نابالغ

کا ہون	متعلقہ ضلع	پرگنہ	ساکن	مانکہ
	پرگنہ	ساکن	کا ہون اور لکھدیتا ہون کہ	اقرار کرتا ہون اور لکھدیتا ہون کہ
	مالک محال		کا عہدہ ولایت میں	متعلقہ ضلع
			کہ محال مرقوم کورٹ اوارڈس کے تحت میں ہی کورٹ	متعلقہ ضلع

افوارڈس کے حکم سے مقرر ہوا میں اپنے رضا و رغبت سے حاضر ضامن ولی مذکور کا ہوکر اپنی طرف سے اقرار کرتا ہون اور لکھدیتا ہون کہ اگر ولی مذکور عند الطلب حاضر نہوے تو اسکو حاضر کردیونگا درصوتیکہ حاضر نکر سکون تب جسقدر دین ولی مذکور کا ہوگا اور جوابدہی جن جن امور کی اوس سے علاقہ رکھینگی میں بلا عذر جوابدہی اونکا کرونگا اور جاہداد مفصل الذیل کو جو بلا شرکت دوسرے کے مملوکہ اور مقبوضہ میرے ہی واسطے معتبری اس ضمانت کے مکفول کیا اس ضامنی کے باقی رہنے تک حیلہ سرایتہ جاہداد مکفولہ کو بیع اور ہبہ اور رهن یا دوسرے کسی طرح کا انتقال کرنیکا اختیار چھکو اور میرے ورثہ اور اوصیا اور قائم مقام کو نہیں ہی اگر میرے اور میرے وارث اور اوصیا اور قائم مقام کے طرف سے کسی طرح کا انتقال عمل میں آوے تو اس انتقال کے رو سے شی مرہونہ جسکے ہاتھ میں جاوے دعوی اور مواخذہ اس ضمانتی کی اوسپر اور شی مرہونہ پر جائز اور قائم رہیگا اسواسطے یہ چند کلمہ بطریق حاضر ضامنی لکھدیا کہ عند الحاجت سند ہوے فقط

تفصیل جاہداد

نمبر ۶

نقشہ مالضامنی سربراہ کار مالک نا بالغ یا نالایق

مذک	ساکن	پرگنہ	متعلقہ ضلع	کاہرن
اقرار کرتا ہوں اور لکھ دیتا ہوں کہ	ساکن	پرگنہ	متعلقہ ضلع	کاہرن

علاقہ ضلع	عہدہ میں سربراہ کاری	متعلقہ ضلع	ملکیت
مالک	کہ میچل مرقوم کورٹ افوارڈس کے تحت میں ہی کورٹ	متعلقہ ضلع	ملکیت

افوارڈس کا حکم سے مقرر ہوا نامبرودہ مجال مذکور کا سربراہ کاری کا کام کمال نڈھی سے انجام کریگا اور جو کچھ محاصل مجال مذکور یا دوسرے کسی وجہ سے اڑن مذکور ہاتھ میں اوسکے پہنچینگا حساب اوسکا راستی اور درستی سے دیگا اگر کچھ تغلب و تصرف کرے اور اسکے باعث جسقدر نقصان مالک مذکور کا ہوے سربراہ کار مذکور ادا کریگا اور جو احکام کورٹ افوارڈس سے اجرا پاورے اوسکو بلا تفاوت بجا لاریگا اور اپنے مشاہرہ مقررہ کے سواے دوسرے کیسی صورت کے منفعیت عہدہ سربراہ کاری کے روسے حیلہ یا سرٹحہ نکرینگا اسواسطے میں اپنے رضا اور رغبت سے مالضامن اور متکفل جوابدہی لوں سب امورات سربراہ کار مذکور کا ہوکر جاہداد مفصل الذیل کو جو بلا شرکت غیرے مملوکہ اور مقبوضہ میرے ہی مکفول کیا اور اس ضامنی کے باقی رہنے تک حیلہ یا سرٹحہ بیع اور ہبہ اور رهن یا دوسرے کسی طرح انتقال کرنیکا اختیار مچھکو اور میرے ورثہ اور اوصیا اور قائم مقام کونین ہی اگر میرے اور میرے وارث اول اوصیا اور قائم مقام کے طرف سے کسی طرح کا انتقال عمل میں آوے تو اوس انتقال کے روسے شی مرہونہ جیسک ہاتھ میں جاوے دعوی اور مواخذہ اس ضامنی کے اسپر اور شی مرہونہ پر جائز اور قائم ہوگا اور بحالت تحقیق ہو نے خیانت سربراہ کار اور ادا نہو نے اوسکے سربراہ کار مذکور یا مچھ سے کورٹ افوارڈس کو اختیار ہوگا کہ جاہداد مکفولہ اس ضامنی کے بموجب قاعدہ نیلام جو واسطے اداے باقی خزانہ مقرر ہی خواہ آئندہ ہوگا بیچوا کر اوسکو وصول کریں گاش قیمت جاہداد مکفولہ سے زرحیانت کفایت نکرے اوس حالت میں صاحبان کورٹ افوارڈس کو اختیار ہوگا کہ دوسرے جو کچھ جاہداد منقولہ یا غیر منقولہ جو بالفعل میرا ہی یا آئندہ میرا ہو اور وہ جاہداد نام میں میرے یا میرے وارث یا وصی کے ہوے اوسکو بموجب قاعدہ نیلام جو واسطے اداے باقی خزانہ سرکار بالفعل مقرر ہی خواہ آئندہ مقرر ہوگا بیچوا کر زرر مذکورہ کو وصول کریں اسمادہ میں کسی طرح کے کوئی عذر میرا اور میرے وارث اور اوصیاء کے نہ جوں اور مسموع نہوگا اسواسطے بہ چند کلمہ بطریق مالضامنی کے لکھدیا کہ وقت حاجت سند ہوے فقط

تفصیل جاہداد

مین	ضلع	ساکن	منگہ
منمقر بموجب حکم حضور واسطے اداے خزانہ مجال ابکاری و زر انکم ٹکس بعمدہ داروغگی ڈیبٹیچن	زر نقد خواہ کاغذ کمپنی مالیت	مقرر ہوکر	
روپیہ بعوض ضامنی انجام کار مستلزمہ عہدہ خرید بیکویلد حضور امانت رکھکر شرایط مفصل الذیل لکھدیتے ہیں *			

اول منمقر اوپر مطلب و مراد قوانین و احکام چٹھنی ہاے سرکڈولر و دستور العمل و پروانجات حضور لحاظ رکھکر بہ امانت و دیانت تمام انجام کار مستلزمہ عہدہ خود کرینگ و خزانہ مجال ابکاری و زر انکم ٹکس بروقت معہودہ ادا کرے زر تحصیلیکماہ معہ کاغذات متعلقہ تحصیل دوسرے مہینے کے پہلی تاریخ کو حضور میں داخل کرینگ اگر نکرین پس وہ روپیہ دین ذاتی منمقر محسوب ہوکر منجملہ زر امانتی منمقروضع ہوگا *

دوم منمقر زر خزانہ مجال ابکاری و انکم ٹکس بذات خود تصرف نہیں کرینگ اور دوسرے کو بھی تصرف کرنے نہیں دینگ اگر احیاناً منمقر خواہ دوسرا کوئی شخص تصرف کریں و بتجویز حضور یہ بات ثابت ہوے پس حضور زر تصرفی مذکور منجملہ زر امانتی خواہ کاغذ کمپنی باختیار خود بچکر ادا کرینگ اُس میں اگر کفایت نہو اُس حالت میں جاہداد نامی و بینامی منقول و غیر منقول ازان منمقر نیلام کروا کے بمعرض ایصال در لاوینگ اس میں منمقر و وارثان و قایم مقامان منمقر کو کچھ عذر نہیں ہی و نہ ہوگا *

سیدوم منمقر بوقوع ہنچک قصور مسہندت خواہ معزول ہونے سے مقدار غیر وصولی عمل منمقر نے دین منمقر محسوب ہوکر از زر امانتی منمقر حسب شرایط مرقومہ بالا ادا ہوگا * چہارم اگر منمقر بحکم حضور دیگر کسی کو بکٹنگ دیکر رخصت ایوین اُس حالت میں بالکل جوابدہی کارہاے عمل بکٹنگ مذکور ذمہ منمقر حسب شرایط اقرار نامہ ہذا متعلق رہیگا اس میں منمقر و وارثان منمقر کو کچھ جائے عذر نہیں رہیگا *

پنجم اگر میواے زر خزانہ مجال ابکاری و انکم ٹکس دوسرا کسی قسم کا روپیہ سرکاری نزدیک منمقر امانت اور جمع رہے تو بہ نسبت اس روپیہ کے بھی بالکل جوابدہی حسب شرط اقرار نامہ ہذا ذمہ منمقر کے رہیگا *

ششم اگر ایندہ حضور بعمدہ داروغگی دوسرا کسی ڈیبٹیچن تحت اس ضلع خواہ دوسرے

ضلع کے منمقر کو مقرر کریں اس حالت میں ٹائچریز اقرارنامہ دوسرا طرف سے منمقر واسطے جوابدہی کارہائے مستلزمہ عہدہ ایندہ بالکل شرایط یہی اقرارنامہ اوپر منمقر تعمیل ہوگا • ہفتم اگر حضور منمقر کو بعددہ داروغگی کسی داروغہ معزول کے مقرر کریں اس حالت میں ندری و تحقیقات کارہائے عمل اس داروغہ معزول کے عمل میں لاکر درمیان یکماہ شرحوار ریپوٹ حضور میں ارسال کریں اگر نکرین پس بالکل جوابدہی کارہائے عمل اسکے ذمہ منمقر متعلق ہوگا اسواسطے یہ چند کلمہ بطریق اقرارنامہ لکھدیا ہنظ •

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نہ ۱

کالےکٹیریر خاجا کھیئر مال جامینیر کارم ۱

لیکھیتہ شری

ساکین

پبگنہ

جیلا کس مال جامینیر پتھمیدہ کارخانہ آامی آپن
سکھا پورک جیلا کالےکٹیریر خاجا کھیئر شری مال
جامین ہئیلا اکرار کریتہی و لیکیلا دیتہی جی کتھ خاجا کھیئر
سربدا آپن نیوکیجیت کرم یخارث و پکھتکھپہ نیرواھ کریتہک اہہ
آپن کارہی مپکھیئر ہیساب ہئیلا کھ کاجکات و آپن جیمہار ہئیلا مپ
کاجک یخن یاہا اہار نیکٹ تلب ہئیہک داخیل کریتہک آار یادی
آپن جیمہار تھیلیر ٹاکا کھیلا ہئیلا کاجک نیجی تھکھپ کرے کھیلا
آناکے تھکھپ کریتہ دے کھیلا تھیلیر ٹاکا و ہئیلا کاجک و تھار
ہیساب سمجھایتہ و داخیل کریتہ سبھلایا کرے اہہ تھکنیا نگد ٹاکا
کی ہئیلا کاجک ہابت سرکاریر یے کھ کھیلا ن و کھتہ ہئیلا ہئیلا
بیکھیر کھوہا بدیہی ہینا و کھیر آامار اہتہ و آامار اہرتھانہ آامار
اڈا کھاری و اہی و کھلا تھیکھگنیر اہتہ ہرتھہک آار اڈا کھیلا ن
و ناکسانیر کھوہا بدیہی ہینا نیچیر لیکھیتہ کھیر داہ یاہا آنیر ہینا
سراکیتہ آامار سبھ و اہیکاریر آاھ آابکھ راخیلام اہی جامینیر
نیرم سماپن پھانٹ آابکھیئر کھیر داہ اہکھانٹہ بیکھیر و ہوا
و ہندک کھیلا آنا کھن اہکاریر ہسبھر کرگنیر کھمات آامار و آامار
اڈا کھاری و اہی و کھلا تھیکھگنیر ناہی یادی آامار اہکھ اڈا کھیلا
کاریر و اہی و کھلا تھیکھگنیر ہارا کھن اہکاریر ہسبھر ہئیلا
تھہ اہی ہسبھر ہارا آابکھیئر ہسبھر یے ہکھیر ہسبھر آامار اہی جامینیر
کھوہا بدیہی اہہ داہی اہی ہکھیر اہی و آابکھیئر کھیر داہ اہتہ ہرتھہ

বেক আর উক্ত খাজাঞ্চীর দ্বারায় নগদ টাকা অথবা ইন্স্ট্যান্স কাগজ তহরুপ ও খেয়ানত হইলে কিম্বা হিসাবাদি কাগজ দাখিল না করণ প্রযুক্ত সরকারের কিছু নোকশান হইলে আমি তৎক্ষণাৎ খাজাঞ্চী মজকুরের খেয়ানতী ও তহরুপী ও নোকশানির টাকা আদায় করিব যদি আদায় না করি সরকার বাহাত্তরের ক্ষমতা থাকিবেক যে সরকারি বাকি রাজস্ব আদায়ের জন্যে এই ক্ষমতায় যে সকল বিধি প্রচলিত আছে অথবা ভবিস্যতে হইবেক তদানুসারে এই জামিনীর আবদ্ধীয় জায়দাদ নীলামের দ্বারা বিক্রয় করাইয়া তহবিলের খেয়ানতী টাকা ও ইন্স্ট্যান্স কাগজ এবং হিসাবাদি কাগজ দাখিল না করণ প্রযুক্ত সরকারের যে কিছু ক্ষতি হয় তাহা উহুল করিয়া লইবেন যদি আবদ্ধীয় জায়দাদের মূল্যের দ্বারা উপরোক্ত খেয়ানতী ও নোকশানি টাকা সংকুলান না হয় তবে সরকার বাহাত্তরের ক্ষমতা থাকিবেক যে অন্য স্বাবরাহ্বাবর সম্মতি যাহা এইক্ষণে আমার আছে অথবা উত্তরকালে আমার হয় আর ঐ সম্মতি আমার স্থিয়নামে অথবা আমার উত্তরাধিকারী কি অছির নামে থাকে তাহা সরকারি বাকি রাজস্ব আদায়ের জন্যে এইক্ষণে যে সকল বিধি প্রচলিত আছে অথবা ভবিস্যতে হইবেক তদানুসারে বিক্রয় করাইয়া খেয়ানতী ও নোকশানি টাকা উহুল করিয়া লইবেন তাহাতে আমার কিম্বা আমার উত্তরাধিকারী ও অছিয়ানের কোন রকমের কোন ওজর গ্রাহ ও শ্রুতযোগ্য হইবেক না এতদার্থে মালজামিনী পত্র লিখিয়া দিলাম ইতি ।

তফসীল

জায়দাদ

নং ২

কালেক্টরির মোহাফেজ ও এসিস্ট্যান্ট মোহাফেজের হাজির জামিনীর ফারম ।

লিখিতং	সাকিন	পরগণা
জেলা	কস্যা হাজীর জামিনী পত্রমিদং	কার্যনঞ্চাগে
জেলা সংক্রান্ত	পরগণার	সাকিনের
জেলা	কালেক্টর সাহেবের সেরেস্তার	কর্ম্মে মোকরর

হইয়াছে অতএব আমি আপন সেছাপূর্বক উক্ত আমলার হাজির জামিন হইলাম এই নিয়মে যে আমলা মজকুরের বহালি সময়ে সরকারি সেরেস্তার হরিয়েক প্রকার কাগজাত এবং দলিল দস্তাবেজাত ইত্যাদি যে কিছু উহার জিম্মা করা গিয়াছে কিম্বা আয়েন্দা করা যায় অথবা জাবেতা ও সেরেস্তাক্রমে উহার জিম্মা হইয়া থাকে কিম্বা হইবেক আমলা মজকুর মৌকুফ হওন অথবা

ইস্তাক্কা দেওনানস্তর যাবৎ কালেক্টর সাহেব ঐ সমস্ত কাগজাত উত্তমরূপে বুঝিয়া না পান এবং আমলা মজকুরকে এক কেতা ফরখতি এই মজমুনে প্রদান না করেন যে আমলা মজকুরের প্রতি উহার কার্য সম্বন্ধে কোন দাবি থাকিল না সে পর্যন্ত কালেক্টর সাহেব আমলা মজকুরকে যখন তলব করিবেন আমি তৎক্ষণাৎ হাজির করিয়া দিব যদি হাজির করিতে না পারি তবে টাকা জরীমানা সরকারে দাখিল করিব আর নীচের লিখিত জায়দাদ যাহা অন্যের বিনা সুরাকতিতে আপন সত্ত্ব ও অধিকারে আছে এই জামিনীর মাতবরি জন্যে আবদ্ধ রাখিলাম এই জামিনী সমাপন পর্যন্ত উক্ত আবদ্ধীয় জায়দাদ প্রকাশ্যরূপে বা চক্রান্তে বিক্রয় কিম্বা হেবা কিম্বা বন্দক অথবা অন্য কোন প্রকারে হস্তান্তর করণের ক্ষমতা আমার ও আমার উত্তরাধিকারী ও অছি ও স্থলাভিষিক্তের নাই যদি আমার ও আমার উত্তরাধিকারী কি অছি কি আমার স্থলাভিষিক্তের দ্বারায় কোন প্রকারে হস্তান্তর হয় তবে ঐ হস্তান্তরের দ্বারা আবদ্ধীয় বস্তু যাহার হস্তে যাইবেক এই জামিনীর জওয়াবদিহি ও দাবি ঐ ব্যক্তির উপর এবং আবদ্ধীয় বস্তুর প্রতি বর্ডিবেক আর আমলা মজকুর গয়ের হাজির হইলে আমি তৎক্ষণাৎ হাজির করিয়া দিব নচেৎ জরীমানার টাকা দাখিল করিব জরীমানার টাকা দাখিল না করিলে সরকার বাহাদুরের ক্ষমতা থাকিবেক যে সরকারি বাকি রাজস্ব আদায়ের জন্যে এইক্ষণে যে সকল বিধি প্রচলিত আছে অথবা ভবিষ্যতে হইবেক তদানুসারে এই জামিনীর আবদ্ধীয় জায়দাদ নীলামের দ্বারায় বিক্রয় করাইয়া জরীমানার টাকা উত্থল করিয়া লইবেন যদি জরীমানার টাকা আবদ্ধীয় জায়দাদের মুল্যের দ্বারা সংকুলান না হয় তবে সরকার বাহাদুরের ক্ষমতা থাকিবেক যে অন্য স্থাবর অস্থাবর সম্ভত্তি যাহা এইক্ষণে আমার আছে কিম্বা উত্তরকালে আমার হয় আর ঐ সম্ভত্তি আমার স্থিয়নামে অথবা আমার উত্তরাধিকারী অথবা আমার অছির নামে থাকে তাহা সরকারী রাজস্ব আদায়ের জন্যে এইক্ষণে যে সকল বিধি প্রচলিত আছে অথবা ভবিষ্যতে হইবেক তদানুসারে বিক্রয় করাইয়া জরীমানার টাকা উত্থল করিয়া লইবেন তাহাতে আমার অথবা আমার উত্তরাধিকারী কি অছিরানের কোন প্রকারের কোন আপত্তি গ্রাহ ও শ্রুতযোগ্য হইবেক না এতদার্থে হাজীর জামিনী পত্র লিখিয়া দিলাম ইতি ।

তক্ষীল

জায়দাদ

নং ৩

কালেক্টরীর নাজীরের মাল জামিনীর কারম।

লিখিতং শ্রী সাকিন পরগণা জেলা

কম্য মাল জামিনী পত্রমিদং কার্যনক্ষাগে আমি আপন সেচ্ছাপূর্বক
জেলার কালেক্টরীর নাজীর মালজামিন হইয়া একরার

করীতেছি ও লিখিয়া দিতেছি যে নাজীর মজকুর সর্বদা আপন নিয়োজিত কর্ম যথার্থ ও প্রকৃতরূপে নির্বাহ করিবেন এবং হিসাব ইত্যাদি কাগজাত যখন যাহা উহার নিকট তলবহইবেক তাহা দাখীল করিবেন যদি আপন জিম্মার টাকা নিজে তহরূপ করে অথবা অন্যকে তহরূপ করীতে দেয় এবং হিসাব ও কাগজাত বুঝাইতেও দাখীল করিতে সৈখল্যতা করে কিম্বা অন্য কোন প্রকারে কম্বর উহার দ্বারায় উপস্থিত হয় যে তদ্বারায় কোন ক্ষতি ও নোকশান সরকার বাহাদুরের অথবা অন্য কোন ব্যক্তির যে তাহার জওয়াবদিহি সরকার বাহাদুরের প্রতি অর্শিতে পারে, ঘটে তবে বিনা আপত্যে ঐ সকল বিষয়ের জওয়াবদিহি আমার প্রতি ও আমি অবর্তমানে আমার উত্রাধিকারী ও অছি ও স্থলাভিশীক্তগণের প্রতি বর্তিবেন আর ঐ সকল খেয়ানতের জওয়াবদিহি জন্যে নীচের লিখিত জায়দাদ যাহা অন্যর বিনা সরকারিতে আমার সম্ব ও অধিকারে আছে আবদ্ধ রাখিলাম এই জামিনীর নিয়ম সমাপনপর্যন্ত প্রকাশ্য রূপে বা চক্রান্তে অত্র জামিনীর আবদ্ধীয় জায়দাদ বিক্রয় কিম্বা হেবা কি বন্দক অথবা অন্য কোন প্রকারে হস্তান্তর করণের ক্ষমতা আমার ও আমার উত্রাধিকারী ও অছি ও স্থলাভিশীক্তের নাই যদি আমার ও আমার উত্রাধিকারী কি অছি কি আমার স্থলাভিশীক্তের দ্বারায় কোন প্রকারে হস্তান্তর হয় তবে ঐ হস্তান্তরের দ্বারায় আবদ্ধীয় বস্তু যে ব্যক্তির হস্তে যাইবেক এই জামিনীর জওয়াবদিহী ও দাবি ঐ ব্যক্তির উপর এবং আবদ্ধীয় জায়দাদে প্রতি বর্তিবেন আর উক্ত নাজীরের দ্বারায় কোন তহরূপ কিম্বা খেয়ানত হইলে আমি তৎক্ষণাৎ নাজীর মজকুরের তহরূপী ও খেয়ানতী টাকা আদায় করিব যদি তহরূপী ও খেয়ানতী টাকা আদায় না করি তবে সরকার বাহাদুরের ক্ষমতা থাকিবেন যে সরকারি বাকি রাজস্য আদায়ের জন্যে এইক্ষণে যে সকল বিধি প্রচলিত আছে অথবা উত্তরকালে হইবেক তদনুসারে এই জামিনীর আবদ্ধীয় জায়দাদ নিলামের দ্বারায় বিক্রয় করাইয়া ঐ খেয়ানতের টাকা উসুল করিয়া লইবেন যদি আবদ্ধীয় জায়দাদের মুল্যের

দ্বারা খেয়ানতের টাকা সংকুলান না হয় তবে সরকার বাহাচুরের ক্ষমতা থাকিবেক যে অন্য স্থাবরাস্থবর সন্মত্তি যাহা এইক্ষণে আমার আছে কিয়া উত্তরকালে আমার হয় আর ঐ সন্মত্তি আমার স্বীয়নামে অথবা আমার উদ্ভাধিকারী অথবা আমার অছির নামে থাকে তাহা সরকারি বাকি রাজস্য আদায় কারন এইক্ষণে যে সকল বিধি প্রচলিত আছে অথবা উত্তরকালে হইবেক তদানুসারে নিলামের দ্বারায় বিক্রয় করাইয়া খেয়ানতী টাকা উসুল করিয়া লইবেন তাহাতে আমার অথবা আমার উদ্ভাধিকারী কি অছিগণের কোন রকমের কোন আপত্য গ্রাহ্য ও শ্রুতযোগ্য হইবেক না এতদার্থে মালজামিনী পত্র লিখিয়া দিলাম ইতি ।

তহশীল
জায়দাদ

নং ৪

তহশীলদারের মালজামিনীর কার্য ।

লিখিতং শ্রী	সাকিন	পরগনা
জেলা	কস্য মালজামিনী পত্রমিদং কার্যনধাগে	জেলা
সংক্রান্ত	সাকিনের	পরগণা
মহাল	তহশীলদারি কর্মে মোকরর হইল তহশীলদার	
মজকুর আপন নিয়োজিত কর্ম সম্পূর্ণ মনযোগ পূর্বক নির্বাহ করিবেক আর		
উক্ত মহালের উৎপন্ন যে কিছু উহার হস্তে আসিবেক তাহার হিসাব		
কিতাব জখার্থ ও প্রকৃত রূপে দিবেক যদি কিছু তঞ্চক ও তহরূপ করে এবং		
তৎপ্রযুক্ত ক্ষতি হয় তবে তহশীলদার মজকুর বিনা আপত্যে তাহা আদায়		
করিবেক এবং সরকার বাহাচুরের পক্ষ হইতে যে কোন ছুকুম জারি		
হইবেক তাহা বিনা অন্যথায় আমলে আনিবেক আর আপন মোকররি		
মেহনতানা ব্যতিরেক তহশীলদারি কার্যের দ্বারায় অন্য কোন প্রকারের		
লভ্য চক্রান্তে বা প্রকাশ্যরূপে করিবেক না এতদার্থে আমি আপন সেছা-		
পূর্বক তহশীলদার মজকুরের মালজামিন এবং ঐ সকল বিষয়ের জওয়াব-		
দিহিতে আবদ্ধ হইয়া নীচের লিখিত জায়দাদ যাহা অন্যের বিনা সরকারতিতে		
আমার সম্মত ও অধিকারে আছে আবদ্ধ রাখিলাম এই জামিনীর নিয়ম		
সমাপন পর্যন্ত আবদ্ধির জায়দাদ প্রকাশ্য রূপে বা চক্রান্তে বিক্রয় কিয়া হেবা		

ও বন্দক অথবা অন্য কোন প্রকারে হস্তান্তর করণের ক্ষমতা আমার ও আমার উত্তরাধিকারি ও অছি ও স্থলাভিষিক্তের নাই যদি আমার ও আমার উত্তরাধিকারি ও অছি ও স্থলাভিষিক্তের দ্বারায় কোন প্রকারে হস্তান্তর হয় তবে ঐ হস্তান্তরের দ্বারায় যে ব্যক্তির হস্তে আবদ্ধীয় বস্তু যাইবেক এই জামিনীর জওয়াবদিহি ও দাবি ঐ ব্যক্তির উপর এবং আবদ্ধীয় বস্তুর ওতি বর্তিবেক আর উক্ত তহশীলদারের তছরূপ এবং খেয়ানত সাব্যস্ত হইলে যদি তহশীলদার মজকুর খেয়ানতী ও তছরূপী টাকা তৎক্ষণাৎ আদায় না করে এবং আমার দ্বারায়ও আদায় না হয় তবে সরকার বাহাছুরের ক্ষমতা থাকিবেক যে সরকারি বাকি রাজস্য আদায়ের জন্যে এইক্ষণে যে সকল বিধি প্রচলিত আছে অথবা উত্তরকালে হইবেক তদানুসারে এই জামিনীর অবদ্ধীয় জায়দাদ নিলামের দ্বারায় বিক্রয় করাইয়া তাহা উমূল করিয়া লইবেন যদি আবদ্ধীয় জায়দাদের মূল্যের দ্বারায় উক্ত খেয়ানতী টাকা সংকুলান না হয় তবে সরকার বাহাছুরের ক্ষমতা থাকিবেক যে অন্য স্বাবরা-স্বাবর সম্মতি যাহা এইক্ষণে আমার আছে কিম্বা উত্তরকালে আমার হয় আর ঐ সম্মতি আমারস্থিয়নামে অথবা আমার উত্তরাধিকারি অথবা আমার অ-ছির নামে থাকে তাহা সরকারি বাকি রাজস্য আদায়ের নিমিত্ত এইক্ষণে যে সকল বিধি প্রচলিত আছে অথবা উত্তরকালে হইবেক তদানুসারে নিলামের দ্বারায় বিক্রয় করাইয়া উক্ত টাকা উমূল করিয়া লইবেন তাহাতে আমার অথবা আমার উত্তরাধিকারি ও অছিগণের কোন প্রকারের কোন আপত্য গ্রাহ ও শ্রুতযোগ্য হইবেক না এতদার্থে মালজামিনী পত্র লিখিয়া দিলাম ইতি ॥

তফশীল
জায়দাদ

নং ৫

নাবালগ এবং নালায়েকের পক্ষে অলীর হাজীর জামিনীর কারম।

লিখিতং	শ্রী	সাকিন	পরগণা
জেলা	কম্বাহাজীর জামিনী পত্রমিদং কার্যনঞ্চাগে		
জেলার অন্তঃপাতি	পরগনার মহাল	যাহা কোর্ট অফ	
ওয়ার্ডেসের অধিনে আছে কোর্ট অফ ওয়ার্ডেসের হুকমানুসারে উক্ত মহালের			
মালিক	অলী	জেলার	পরগণার
সাকিনের	মোকরর হইল আমি আপন সেছাপুর্বেক অলি		

মজকুরের হাজির জামীন হইয়া একরার করিতেছি ও লিখিয়া দিতেছি যে যদি অলী মজকুর তলব কালিন হাজির না হয় তবে তাহাকে হাজীর করিয়া দিব যদি হাজীর করিতে না পারি তবে অলী মজকুরের যত দেনা হইবেক এবং যে২ বিঘয়ের জওয়াবদিহী উহার সহিত সন্মর্ক রাখিবেক তাহার জওয়াবদিহী বিনা ওজরে আমি করিব আর নিচের তফশীলের লিখিত জায়দাদ বাহা অন্যের বিনা সরাকতিতে আমার সম্ব ও অধিকারে আছে এই জামিনীর মাতবরি জন্যে আবদ্ধ রাখিলাম এই জামিনী সমাপন পর্য্যন্ত প্রকাশ্য রূপে বা চক্রান্তে আবদ্ধীয় জায়দাদ বিক্রয় ও হেবা ও বন্দক কিয়া অন্য কোন প্রকারে হস্তান্তর করণের ক্ষমতা আমার ও আমার উত্রাধিকারী ও অছি ও স্থলাভিষিক্তের নাই যদি আমার ও আমার উত্রাধিকারি ও অছি ও স্থলাভিষিক্তের দ্বারায় কোন প্রকারে হস্তান্তর হয় তবে ঐ হস্তান্তরের দ্বারায় অবদ্ধীয় বস্তু যে ব্যক্তির হস্তে যায় এই জামিনীর জওয়াবদিহি ও দাবি ঐ ব্যক্তির উপর এবং আবদ্ধীয় জায়দাদের প্রতি বর্ভিবেক এতদার্থে অলী মজকুরের হাজীর জামিনী লিখিয়া দিলাম ইতি ।

তফশীল

জায়দাদ

নং ৬

নাবালগ অথবা নালায়েকের সরবরাহকারের মালজামিনীর ফারম ।

লিখিতং শ্রী	সাকিন	পরগণা
জেলা	কস্য মালজামিনী পত্রমীদং কার্যক্ষেপে কোর্ট অফ	
ওয়ার্ডেসের অধিনস্থ	সম্মতি	জেলা সংক্রান্ত
মহালের সরবরাহকারি কর্ম্মে	জেলার	সাকিনের
শ্রী	কোর্ট অফ ওয়ার্ডেসের ছকুমানুসারে মোকরর হইল সরবরাহ-	
কার মজকুর সরবরাহকারি কর্ম্ম সম্পূর্ণ মনোযোগ পূর্ব্বক নির্বাহ করিবেক		
এবং মহাল মজকুরের উপস্থিত কিয়া অন্য কোন প্রকারে		মজকুরের
যে কিছু উহার হস্তে আসিবেক তাহার হিসাব যথার্থ ও প্রকৃতরূপে দিবেক		
যদি কিছু তঞ্চক তহরূপ করে এবং তৎপ্রযুক্ত উক্ত মালিকের যত ক্ষতি		
হইবেক তাহা সরবরাহকার মজকুর আদায় করিবেক আর যে২ ছকুম কোর্ট		
অফ ওয়ার্ডেস হইতে জারি হইবেক তাহা বিনা অন্যথায় আমলে আনি-		
বেক আর আপন মোকররি মোসাহেরা ভিন্ন সরবরাহকারি কর্ম্মের দ্বারায়		

অন্য কোন রকমের লভ্য প্রকাশ্যরূপে বা চক্রান্তে করিবেক না এতদার্থে আমি আপন সেছাপুর্বেক সরবরাহকার মজকুরের মালজামিন ও ঐ সকল বিষয়ের জওয়াবদিহিতে আবদ্ধ হইয়া নীচের লিখিত জায়দাদ যাহা অন্যের বিনা সরাকতিতে আপন সত্ত্ব ও অধিকারে আছে আবদ্ধ রাখিলাম এই জামিনীর নিয়ম সমাপন পর্যন্ত আবদ্ধীয় জায়দাদ প্রকাশ্যরূপে বা চক্রান্তে বিক্রয় কি হেবা কি বন্দক অথবা অন্য কোন প্রকারে হস্তান্তর করণের ক্ষমতা আমার ও আমার উত্তরাধিকারি ও অছি ও স্থলাভিষিক্তের নাই যদি আমার ও আমার উত্তরাধিকারী কি অছি কি আমার স্থলাভিষিক্তগণের দ্বারায় কোন প্রকারে হস্তান্তর হয় তবে ঐ হস্তান্তরের দ্বারায় আবদ্ধীয় জায়দাদ যে ব্যক্তির হস্তে যাইবেক এই জামিনীর জওয়াবদিহি ও দাওয়া ঐ ব্যক্তির উপর এবং আবদ্ধীয় বস্তুর প্রতি বর্তিবেক আর সরবরাহকারের খেয়ানত সাব্যস্ত হইলে এবং তাহা উক্ত সরবরাহকার অথবা আমার দ্বারায় আদায় না হইলে কোর্ট অফ ওয়ার্ডেসের ক্ষমতা থাকিবেক যে সরকারি বাকি রাজস্য আদায়ের জন্যে যে সকল বিধি প্রচলিত আছে অথবা ভবিষ্যতে হইবেক তদানুসারে এই জামিনীর আবদ্ধীয় জায়দাদ নীলামের দ্বারায় বিক্রয় করাইয়া খেয়ানতের টাকা উমূল করিয়া লইবেন যদি আবদ্ধীয় জায়দাদের মূল্যের দ্বারায় খেয়ানতি টাকা সংকুলান না হয় তবে ঐ কোর্ট অফ ওয়ার্ডেসের ক্ষমতা থাকিবেক যে অন্য স্থাবরাস্থাবর সম্পত্তি যাহা এইক্ষণে আমার আছে কিম্বা উত্তরকালে আমার হয় আর ঐ সম্পত্তি আমার স্বিয়নামে অথবা আমার উত্তরাধিকারি কি অছির নামে থাকে তাহা বাকি রাজস্য আদায় কারন এইক্ষণে যে সকল বিধি প্রচলিত আছে কিম্বা উত্তর কালে প্রচলিত হইবেক তদানুসারে বিক্রয় করাইয়া ঐ টাকা উমূল করিয়া লইবেন তাহাতে আমার অথবা আমার উত্তরাধিকারি কি অছিয়ানের কোন প্রকারের কোন অপত্য গ্রাছ ও শ্রুতযোগ্য হইবেক না এতদার্থে মাল-জামিনী পত্র লিখিয়া দিলাম ইতি।

তফশীল

জায়দাদ

নং ৭

আবকারির দারোগা ও মোহরের গনের একরার নামার কারম ।

লিখিতং শ্রী সাকিন জেলা

কস্য একরার নামা পত্রমিদং কার্যনক্ষাগে আমি হজুরের হুকুমানুসারে আবকারি সংক্রান্ত রাজস্য ও ইনকম টেক্সের টাকা আদায় জন্য জেলায় ডিবিজনের দারগাগিরি পদে নিযুক্ত হইয়া আপন পদের কার্য শুচাক্রমতে নির্বাহ জন্য জামিনী স্বরূপ টাকা নগদ অথবা কোম্পানীর কাগজ হজুর তহবিলে আমানত রাখিয়া নিম্নলিখিত নিয়ম সকল লিপীবদ্ধ করিতেছি ।

১। আমি প্রচলিত আইন ও সরকারিউলর চিটীর ও হজুরের প্রচারিত কল ও হুকুম ও পরওয়ানা সকলের মর্শের প্রতি দৃষ্টি রাখিয়া আপন পদের কার্য শুচাক্রমতে আঞ্জাম করিব ও আবকারি মহালের খাজনা ও ইনকম-টেক্সের টাকা অবধারিত সময়ে আদায় করিয়া এক মাসের আদায়ী টাকা তহশীলের কাগজ সমেত দ্বিতীয় মাসের প্রথম তারিখে হজুরে দাখিল করিব যদি না করি তবে সে টাকা আমার নিজ দেনা গণ্য হইয়া আমার আমানতি টাকা হইতে কর্ত্তণ হইবেক ।

২। আমি উক্ত ডিবিজনের আবকারি মহাল ও ইনকম টেক্সের টাকা কদাচ নিজে ব্যয় বা কোন রকমে তছরূপ করিব না বা অন্য কাহাকেও তছরূপ করিতে দিব না যদি তছরূপ করি বা অন্য কেহ তছরূপ করে আর তাহা হজুরের বিচারে প্রমাণ হয় তবে আপনি উক্ত টাকা আমার ঐ আমানতি নগদ টাকা বা কোম্পানির কাগজ আপন ক্ষমতাধিনে বিক্রয় করিয়া লইবেন ও তাহাতে সমুদয় তছরূপী টাকা আদায় না হইলে বাকি টাকা আমার স্বনামি বেনামি স্বাবর অস্বাবর জায়দাদ নিলাম করিয়া সরকারে দাখিল করিবেন তাহাতে আমার বা আমার ওয়ারিশগণ ও স্থলাভিষিক্তগণের কোন আপত্য নাই ও থাকিবেক না ।

৩। আমি কোন দোষে সম্পত্তি বা পদচ্যুত হইলে আমার আমলের উক্ত ছুই রকমের অনাদায়ী টাকা আমার নিজ দেনা গণ্য হইয়া উপরোক্ত নিয়ম মতে আদায় হইবেক ।

৪। হজুরের হুকুম মতে আমি অন্য কাহাকেও একটীং দিয়া কিছুদিনের জন্য বিদায় লইলে ঐ একটীং ব্যক্তির সমুদয় কার্যের দায় ও ঝুঁকির জওয়াব

দিহি এই একরানামার নিয়মমতে আমার জিন্মা তাহাতে আমার ও আমার ওয়ারিসানের কোন আপত্য থাকিবেক না।

৫। যদি উক্ত ছই বিষয়ের আদায়ী টাকা ভিণ্য অন্য কোন রকমের সরকারি টাকা আমার নিকট আমানত বা জমা থাকে তবে তৎসম্বন্ধে ও সমুদয় দায় ও ঝুঁকির জওয়াবদিহি এই একরার নামার নিয়মমতে আমার উপর থাকিবেক।

৬। উত্তরকাল যদি আপনি আমাকে অন্য জেলার বা এই জেলার কোন ডিবিজনের দারগাগিরি পদে নিযুক্ত করেন তবে আমার তরফ অন্য একরার নামা লিখিত না হওয়া পর্যন্ত সেই ভাবি পদের সমুদয় কার্যের জওয়াবদিহি বিষয়ে এই একরার নামার সমুদয় নিয়ম আমলে আসিবেক।

৭। যদি আমাকে অন্য কোন পদচ্যুত দারগার পদে নিযুক্ত করণ তবে আমি তাহার আমলের সমুদয় কার্য তদণ্ড করিয়া একমাসের মধ্যে বিস্তারিত রিপোর্ট হজুরে দাখিল করিব যদি না করি তবে তাহার সমুদয় কার্যের দায় ও ঝুঁকির জওয়াবদিহি আমার উপর থাকিবেক এতদার্থে একরানামা পত্র লিখিয়া দিলাম ইতি।

CHAPTER VII.

Government Estates.

SECTION I.—REGISTRY OF DEPENDENT TENURES.

1. The registry of dependent taluks, &c., (*vide Section XXVII, Act X of 1859,*) in a Government estate let in farm, must be made in the Collector's Office, in Register No. 57.

2. The division of these dependent tenures, and the consequent distribution of the rent, can be sanctioned only by the Officer with whom the power of confirming the settlement of the estate rests. (*See Chapter VIII, Section IX.*)

3. There is no legal right to any such division, and it should be sanctioned with the greatest caution, if at all.

SECTION II.—SALE.

1. No estate which is contiguous to the capital town of a district, is to be sold. A discretion is to be exercised in recommending, or sanctioning, the sale of alluvial accretions and islands.

2. With these exceptions, the proprietary right in land is ordinarily, to be reserved in the hands of the Government, but is to be disposed of, by sale, under the following rules.

3. Each estate is to be sold, by public auction, to the highest bidder above the upset price, after advertisement in the *Government Gazette*.

4. Each estate is, ordinarily, to form one lot; but, with the sanction of the Board of Revenue, two or more petty estates may be included in one lot, or one estate may be broken up into several lots.

5. The boundaries of fisheries are to be carefully defined, and plans of them prepared, before they are sold.

6. No estate which has been leased for a term of which long period has yet to run is to be sold.

7. Estates, the revenue of which is above one Rupee, are to be sold, after re-settlement if necessary, bearing their revenue fixed in perpetuity.

8. Estates, the revenue of which does not exceed one Rupee, are to be sold revenue-free. So, with the sanction of the Board of Revenue, may estates which have become altogether waste, and are, for that reason, unsalable bearing any revenue.

Upset price. 9. The upset price of revenue-paying estates is to be, ordinarily, twice the amount of their revenue. That of estates to be sold revenue-free is to be calculated at ten times the amount of the revenue they bear, when sold. But the Board of Revenue may, for special reasons, reduce or raise the upset in any case, at their discretion.

Advertisement of sale. 10. The advertisement of sale, (which appears in an Appendix to the *Gazette* specially appropriated to the purpose,) is to be in the following Form :—

Advertisement of Sale.

Notice is hereby given, that the proprietary right of Government to the under-mentioned estate situate in the District of _____ will be put up to sale at the _____ Collectorate on _____, the

_____ 186 _____, corresponding with _____ 127 (Bengali, Fasly, or Amly, according to the era current in the District.)

The purchasers of this estate will be subject to the conditions of sale notified, under the signature of the Secretary to the Board of Revenue, at the head of this Appendix.

COLLECTOR'S OFFICE, }
District _____ }
The _____ 186 _____ } Collector.

No. in Stat. of Govt. Estates.	Number on the District Roll.	Name of Estate and Pergunnah.	Area in Acres.	GOVERNMENT REVENUE.			Upset Price.	REMARKS.
				Revenue assessed.	Road Cess.	Total.		

Special condition to be added. 11. If any condition not specified in the following rule is to be imposed upon the purchaser of any estate or estates, the following addition is to be made to the notice above given, "with the addition of the following condition," &c., &c. The advertisement is to be forwarded under cover to the Board of Revenue; the date of sale being fixed at least a month after the day on which the advertisement may probably appear in the *Gazette*. If possible, arrangements should be made for the sale to take place about the time for the payment of an instalment of the Government revenue of the district.

Conditions of sale. 12. The following are the conditions of sale regularly notified at the head of the Appendix above referred to :—

Conditions of Sale.

1st.—The estates to be sold, subject to the Government revenue against each, to the highest bidder above the upset price.

2nd.—The sale to be subject to existing leases and to the rights conferred by the settlement proceedings, and by the laws in force: and purchasers to be bound to respect the rights of resident cultivators who have signed the Schedule of Assessment prepared by the Revenue Authorities.

3rd.—If the amount of purchase money do not exceed Rs. 100, the whole amount to be paid down at once.

4th.—If the amount of purchase money exceed Rs. 100, one-fourth of the amount bid to be, immediately, deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or, if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled, (the sum deposited being forfeited to Government), and the estate to be again put up to sale at the risk of the defaulting purchaser, after issue of advertisement, as in the case of original sale.

5th.—In addition to the ordinary Government revenue assessed upon the estates, the purchasers shall be bound to pay, for the construction of roads and improvement of communications, 1 per cent. on the Government revenue assessed, from the date of entry upon the purchase. This sum will be leviable in the same manner as other arrears of revenue.

13. The Collector is to hold the sale of Government estates Collector to sell.
in person.

14. Should a defaulting purchaser fail to make good the difference between the amount bid by him, and the amount realized by the subsequent sale of the estate, rendered necessary by his default, the Collector must recover the difference by a civil suit. Recovery of loss by default. (For a specimen of such a suit see Board's Selections from High Court decisions Vol. II, p. 511.)

15. When an estate is to be put up to sale a second time, at the risk of a defaulting purchaser, under the fourth condition of sale, advertisements must issue as in the case of an original sale, with the additional proviso that the resale is to be on account, and at the risk, of the first purchaser who has failed to fulfil his bid.

16. Upon the sale of an estate, the following notice is to be published by beat of drum, or in the manner in which such notices are usually published, at the Collector's Office, and upon the estate itself:— Notification of sale.

"Notice is hereby given to all whom it may concern, that the rights and interests of the Government in the estate of _____ have been transferred to _____ from the _____ of 18 _____, corresponding with the _____ of 12 _____ (Bengali, Faisy, or "Amli, according to the era current in the district.")

17. No other notice to the tenantry, or to others, must be issued, without the authority of the Board of Revenue specially obtained. No other notice.

18. At the same time, a short certificate of sale, in the terms of the advertisement, is to be delivered to the purchaser, upon plain paper. Certificate of sale. (See the General Exemption following Article 66, Schedule A, Act X of 1862.)

Report to Board.

19. The result of every sale under these rules is to be reported, at once, to the Commissioner, for the information of the Board of Revenue, in the following form :—

Memo. showing the result of the Sale of Government Estates in the District of _____ held on _____ 186 .

No. in Statement of Government Estates.	Number on the District Roll.	Number of Estate and Pergunnah.	Area in Acres.	Government Revenue.	Purchase Money.	REMARKS.
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Annual Return.

20. The Collector of each district is to submit to the Board, through the Commissioner, at the commencement of each official year, a list of the unsold Government Estates which he proposes for sale during the year (*Return No. XXXVIII*) and, on receipt of the Board's orders, he will proceed to their sale under these rules.

SECTION III.—MISCELLANEOUS.

Register in Board's Office.

1. The Board of Revenue keep a Register of all Government estates. Supplemental statements of estates which may become the property of Government during the official year, (*Return No. XXXIX*), are to be furnished to the Board, annually, by Collectors through the Commissioners of their respective Divisions.

Collection charges.

2. Commissioners have authority to pass charges for collecting the rents in Government estates managed directly, at a rate not exceeding 10 per cent. of the amount.

Improvement of estates.

3. Three per cent. is deducted from the net collections made from all Government estates, and formed into a fund from which the Government will sanction any expenditure that it may consider proper for the improvement of any of its estates. The unexpended balance of the fund is, annually, credited to the Amalgamated District Roads' Fund.

CHAPTER VIII.

Land Revenue Roll and Accounts.

SECTION I.—REVENUE ROLL.

1. The Revenue Roll of a District is a list of the estates from which the land revenue of the District is collected, showing the revenue assessed upon each estate, divided into the instalments in which it is due. The number of an estate upon the Roll is not always the same as its number in Register A; but, in other respects, Registers A and B, and the Roll, should be preserved in precise correspondence. Description of
the Revenue
Roll.

2. The Revenue Roll is divided into two Departments. The Fixed Department includes all estates the revenue of which is fixed, permanently or for a term, by definite engagements, either actual or constructive, with individual proprietors or farmers: the Fluctuating Department contains only those estates of which the rents are collected, without the intervention of any farmer or proprietor, direct from the tenants. Divided into
the fixed and
fluctuating
Departments.

3. The Fixed Department of the Revenue Roll is sub-divided into the following five classes :— Sub-division
of the Fixed
Department.

1st.—Permanently settled estates assessed to a revenue of more than Rs. 100.

2nd.—Permanently settled estates assessed to a revenue of Rs. 100 or less.

3rd.—Estates settled for a term only, either with the proprietors or with farmers.

4th.—Estates under the Court of Wards.

5th.—Estates attached under orders from the Civil or Criminal Courts.

4. The *Málikána* and *Thánádári* Rolls are divided and sub-divided in exactly the same way. *Málikána* and
Thánádári.

SECTION II.—CHANGES IN THE ROLL.

1. The Revenue Roll of a District is subject to alteration in the following various manners :— Alteration to
which the Roll
is subject.

1st.—By the removal of existing estates.

2nd.—By the addition of new estates.

3rd.—By transfer of estates to or from the Rolls of other Districts.

4th.—By the division or re-union of existing estates under Regulation XIX of 1814.

5th.—By the abatement of the revenue of estates during the currency of settlement.

6th.—By the incorporation, with existing estates, of assessed alluvial accessions.

7th.—By the alteration of the assessment upon estates, upon settlement or re-settlement.

8th.—By the cancelment of leases.

Changes to be reported.

2. Every alteration made in the Revenue Roll must be fully reported and explained, once a quarter, to the Commissioner and the Board of Revenue in the form that the Board may prescribe (No. X).

Re-writing of the Roll.

3. The Revenue Roll of a District should be copied out afresh whenever it is found necessary, under Chapter XV, Section II, Clause 2, to re-write Register A. Whenever a Roll is re-copied, a duplicate copy should be transmitted for deposit in the Office of the Board of Revenue.

SECTION III.—REMOVAL OF ESTATES.

Sanction of the Board.

1. The Board of Revenue, alone, is competent to sanction the removal of an estate from the Roll.

Procedure.

2. A list of all estates of which the removal is recommended, with full reasons for the recommendation in each case, is to be submitted, once a quarter, through the Commissioner, to the Board. (*Return No. IX.*) But no estate is to be removed until the Board's sanction is received.

Redemption of petty estates.

3. Except in Sylhet, proprietors of estates assessed to an annual Government revenue of 1 Rupee, or less, may redeem all future payments by one payment of ten times the revenue. (*G. O. No. 363, dated 12th May 1864.*)

To be encouraged.

4. District Officers are to make this right of redemption widely known. It is very desirable to disembarass the Rolls of these petty estates.

Procedure.

5. Applications for permission to redeem are to be received on plain paper, and the removal from the Roll of all estates redeemed is to be recommended for the Board's sanction (*in Return No. IX.*) Upon sanction being communicated, the Collector is to furnish to the proprietors a deed specifying the number, name, and revenue of the estate redeemed, and the price at which it is redeemed, and quoting the authority sanctioning the redemption.

Redemption in Calcutta;

6. Proprietors of holdings in Calcutta and Panchannagram may redeem their rent by one payment of fifteen times the amount.

and at Chinsurah.

7. Proprietors of holdings at Chinsurah may redeem their rents by one payment of twenty times the amount.

Registry.

8. All redemptions are to be entered in a separate Register (No. 60).

9. Whenever an estate, of which the lands are still existing, Entry in Register C. is removed from the Roll, it should be, simultaneously, entered in Register C.

SECTION IV.—NEW ESTATES.

1. All new estates added to the Roll by resumption, escheat, Register to be forfeiture, &c., are to be entered in a separate Register (No. 64), the kept. keeping up of which is a matter of great importance.

2. An extract from this Register, showing all entries made du- Entries to be ring the quarter upon the authority of the Commissioner or the reported. Collector, is to be transmitted, after the close of each quarter, to the Board (*Return No. XI*) simultaneously with the Return of Land Revenue Collections (*No. X*).

SECTION V.—TRANSFERS.

1. Transfer of estates from the Roll of one District to that of Sanction of another, can be effected with the sanction of the Board of Revenue. the Board. Such transfers are permitted only for the purpose of bringing the Rolls into accordance with the geographical boundaries of the Principles Districts; the intention being that an estate should always be borne upon which they are al- upon the Roll of the District within the geographical limits of which lowed. it is, wholly or in greater part, situate.

2. If a transfer is necessary, upon this principle, to and from Procedure the Rolls of Districts situate in one Division, it may be proposed, at once, by the Commissioner. If the Districts are situate in more than one Division, the proposal should be approved, in the first place, by both Commissioners.

3. Transfers are sanctioned to take effect from the commence- Effect. ment of the following financial year only.

SECTION VI.—DIVISIONS AND RE-UNIONS.

When an estate is divided, the largest sub-division should re- How to be tain the original number of the estate, new numbers being given to shown on the the other shares; and, when estates are reunited, (a very rare oc- Roll. currence,) the whole estate should bear the number of the larger of the two reunited portions.

SECTION VII.—ABATEMENTS.

The abatement of the revenue of an estate, during the currency Sanction of of a settlement, requires the sanction of the Board of Revenue. the Board All such abatements are to be recommended quarterly in Return necessary. No. IX.

SECTION VIII.—ALLUVIAL INCORPORATION.

The sanction of the Board of Revenue is required to the incor- Sanction of poration, with the parent estate, under Section I, Act XXXI of the Board 1858, of an alluvial accession to an estate borne upon the Roll, necessary. upon its becoming liable to assessment.

SECTION IX.—SETTLEMENTS AND RE-SETTLEMENTS.

- Powers of District Officers; and of Commissioner. Revision when to take effect.
1. A Collector has authority to confirm any settlement, made for a term of years, by which an annual revenue not exceeding Rs. 500 is assessed; but his proceedings are subject to revision by the Commissioner, with or without appeal.
 2. The Commissioner can confirm all other settlements; but his proceedings are subject to revision by the Board of Revenue, with or without appeal.
 3. Orders of revision passed by a Commissioner or by the Board, upon a temporary or permanent settlement already confirmed by competent authority, do not take effect until the expiration of the official year within which they are passed, unless they be for lowering the assessment, or, otherwise, for the benefit of the party settled with; or unless it be necessary to give them immediate effect, for the redress of manifest fraud.

SECTION X.—CANCELMENTS.

- Powers of District Officers, and of Commissioner.
1. A Collector is competent, without reference to higher authority, to cancel, for default, under Regulation VII of 1799, Section XXIII, Clause 6, read with Section XXV, the lease of any estate of which the annual revenue does not exceed Rs. 500; his proceedings being subject to revision by the Commissioner.
 2. The cancelment, for default, of the lease of any estate of which the annual Revenue exceeds Rs. 500, and the cancelment of all leases whatever, by consent of the lessee, require the sanction of the Commissioner.

SECTION XI.—SEPARATION OF SHARES, AND DEPOSITS.

- Does not alter Roll. But must be entered.
1. The separation of shares of an estate held in common, or consisting of specific portions of land, by the opening of a separate account under Sections X and XI, Act XI of 1859, causes no alteration of the Revenue Roll.
 2. But the opening of such separate accounts, or the deposit of money or securities for the protection of an estate from sale under Section XV of the same Act, should be always noted, on the Roll, against the estates to which the transaction refers.

SECTION XII.—REVENUE WHERE PAYABLE.

- District treasury. Rules as to transfer receipts.
1. The revenue of an estate is payable only at the treasury of the District upon the Roll of which it is borne.
 2. Transfer receipts are, however, issued for payments of land revenue at any treasury under the Government of Bengal, upon the following conditions:—
 - 1st.—The application for the transfer receipt to state the name of the estate, and the amount of the instalment for the payment of which it is required.

2nd.—If the amount exceeds Rs. 500, a fee of one Rupee to be paid for each Rs. 1,000, or fraction of Rs. 1,000, in addition to the amount of the revenue.

3rd.—Only one such receipt to be issued for one instalment of revenue due from one estate.

SECTION XIII.—TOWJIH DEPARTMENT.

1. The Ministerial Officer who has charge of the Revenue Roll is entitled *Towjih Navis*. He is subordinate to the Accountant. The *Towjih Navis* Position of *Towjih Department* was revised in 1864. (See C. O., No. 2 of February 1864.)

2. It is the duty of the *Towjih Department* carefully to preserve and maintain the integrity and correctness of the Revenue Roll; to keep the accounts of each estate in the form appended to these rules; and to prepare a statement of the "Demand, collections, and balances of each estate" on or after every latest day prescribed for the payment of revenue. His duties.

SECTION XIV.—ACCOUNTS.

1. The accounts of the land revenue are kept by the Board of Revenue. Kept by the Board.

2. To enable them to do this, a Return of the demand, collections, and balances (*No. X*) is to be submitted, to them, through the Commissioner, quarterly, in the form which they may prescribe. Return.

3. If any balances are entered in this Return as irrecoverable, the reason must be so fully explained as to enable the Board or the Commissioner, at once, to order their remission: Remission of irrecoverable balances.

4. The Board alone can sanction the remission of balances due from estates upon the Fixed Department of the Revenue Roll. Powers of the Board.

5. The Commissioner can sanction the remission of irrecoverable balances due from estates upon the Fluctuating Department of the Roll. and of Commissioner.

6. The Commissioner may sanction the suspension of the demand against a particular estate, for any special cause, for the current year, reporting his proceedings to the Board of Revenue. Suspension by Commissioner.

7. Any suspension of demand beyond the current year, or affecting more than one estate, requires the sanction of the Board of Revenue. Board of Revenue.

8. All suspensions of demand must be reported to Government. Government.

9. The duty of keeping the account of the FOREST and MISCELLANEOUS LAND REVENUE is also entrusted to the Board of Revenue. Forest and miscellaneous. The items included under each of these heads are stated in the form of the Quarterly Return No. X.

APPENDIX.

(SEE SECTION XIII, CLAUSE 2.)

Form of Zamindár's Account (to be kept in the Accountant's Department.)

No. 1, Perg. Magoorah, Kismat Chithá, } Revenue 5,685 6 1
 Talúkdárs, Rámkumár Ray and others... }

DEMAND FOR

May	81 5 4	November	241 5 4
June	229 9 7	December	1,202 15 0
July	229 9 7	January	1,163 3 2
August	228 8 6	February	404 4 9
September	536 0 0	March	156 4 4
October	424 0 0	April	788 4 6

COLLECTIONS.					DEMANDS.		
Date.	Amount.	Current.	Arrear.	Peons' fees.	Months.	Current.	Arrear.
1st June 1852 ...	232 13 0	167 13 0	65 0 0	0- 0 0	May 1852 ...	81 5 4	1851-52.
					June ...	229 9 7	278 10 4
						310 14 11	
						1st June 1852	
						167 13 0	65 0 0
						148 1 11	218 10 4

CHAPTER IX.

Miscellaneous.

SECTION I.—HOLIDAYS.

The following are the holidays authorized to be kept in the Lower Provinces in Bengal, and those sanctioned specially for certain Districts and Divisions; on these days the Collector's Treasury is closed. To close it on any other day is stringently forbidden.

ENGLISH (7 DAYS)—COMMON TO ALL DISTRICTS.

New Year's day	...	...	...	1	English.
Good Friday and the following day	...	...	...	2	
Queen's Birthday	...	...	...	1	
Christmas Day, and two days before or after	...	...	...	3	

HINDU (20 DAYS) as follows:—

Name of Holiday.	NUMBER OF DAYS ON EACH OCCASION IN					
	The Lower Provinces generally.	Chittagong Division.	Cuttock Division.	Assam, except Gowalpara and the Cossyah Hills.	Hazaribagh and Lohardaga.	
Sri Panchami	2	1	1	1	1	Native.
Siva Rátri	.....	1	.....	1	.....
Dol Játra	.....	1	2	1	2	
Chyt Sankrant	1	1	1	.....	1	
Dasha Hara	1	.....	.....	.....	1	
Rath	.....	.....	1	.....	.....
Janmáshdami	1	2	1	1	1	
Mahálaya	1	1	1	1	1	
Durga and Lakshmi Puja	12	12	12	12	12	
Dewáli or Káli Puja	.....	1	1	.....	.....
Jagadátri	2	.....	.....	.....	1	
Byeakh Bahú	.....	.....	.....	1	.....
Magh Bahú	.....	.....	.....	1	.....
Asokáshdami	.....	.....	.....	1	.....

2. If the Office remains open for the public convenience, on any of these days, a substitute, to be paid by the individual, may be appointed for any Native Officer whose absence is inconvenient, but who yet wishes to be away.

SECTION II.—THE LIBRARY.

- Books to be in one place. 1. The books in each Office must be collected together in one place under the charge of the Head Clerk. If practicable, a separate room should be assigned to them.
- Catalogue. 2. A revised catalogue must be prepared from time to time, and missing books accounted for.
- Use. 3. No book must be removed from the Library without the permission of the Head of the Office.
- Receipt. 4. A receipt must be invariably taken from an Officer removing a book, to be returned to him, or cancelled, when the book is returned to the Library.
- Charge of Library. 5. Every Officer, upon receiving charge of an Office to which a Library is attached, must satisfy himself as to the state of the Library. Unless he, then, reports that the books are out of order, or that any volumes are missing, it will be assumed that he received the Library in good order, and he will be, thenceforward, personally responsible for any defects.
- Report. 6. The state of the Library is to be mentioned in the Annual Report.
- Circular Orders and High Court Decisions. 7. The volumes of the Board's Circular Orders and of the Selected High Court Rulings supplied for the use of each Revenue Court and Office, are to be entered in the Library Catalogue, and not carried away from the District upon the transfer of an Officer, unless (in the case of a Deputy Collector) he is not to be replaced, and is going to take charge of a new Office, and not in succession to another Officer. The accumulated monthly issues of an incomplete volume are to be counted as one volume only.

SECTION III.—PUBLIC BUILDINGS AND LANDS.

- Plans to be made and kept. 1. Plans of all Government lands and buildings in a District are to be deposited in the Collector's Office, duplicate copies being lodged in the Office of the Chief Engineer, when the premises are in the charge of the Department of Public Works—otherwise in that of the Board of Revenue.
- Register of lands. 2. A Register (No. 26) of all lands used for public purposes is to be kept up and a correctly revised statement, with column 10 carefully filled in, forwarded, on or before the 15th of May each year, to the Board of Revenue.
- Buildings to be constructed by Collector; 3. Public buildings in the Revenue Department, permanent or temporary, (*i. e.*, whether constructed of masonry or not,) of which the cost is estimated to be less than Rs. 1,000, are to be constructed under the Collector's orders, funds being provided in his Budget under the head "Petty Constructions and Repairs of Buildings."

4. All buildings of which the cost is estimated to be Rs. 1,000 and by P. W. or more, are constructed by the Public Works Department, and Department. borne on the books of that Department, the expenditure being estimated for in the Budget of that Department. The repairs of all buildings borne upon the books of the Public Works Department will be executed by the Public Works Department, and the cost estimated in the Budget of the Public Works Department.

5. To enable the Public Works Department to estimate the Estimate by expenditure to be incurred for the construction and repairs of build- Collector. ings under this rule, Collectors must, simultaneously with the general Budget Estimates, submit an estimate thereof (*Return No. XXVI*), to be prepared in communication with the District Executive Engineer.

6. If the Collector thinks it desirable that any *masonry* build- Special ing, estimated to cost less than Rs. 1,000, should be constructed by exception. the Public Works Department, he may report the matter for orders.

7. Petty repairs of buildings not on the books of the Public Repairs by Works Department are to be executed by Collectors, and charged Collector. in their contingent bills.

8. Thatched buildings may not be erected upon the premises Thatched surrounding any public building without a reference to the Depart- buildings. ment in whose charge the building is. forbidden.

SECTION IV.—TENTS.

1. The Board are authorized to sanction the purchase of tents, Description upon the recommendation of the Commissioner, when occasion allowed. arises, as follows:—

For a District Officer; a 15 feet square single-poled tent, to cost not more than Rs. 804.

For a Sub-divisional Deputy Collector; a hill tent, to cost not more than Rs. 415.

2. The Office camp equipage is to be carefully preserved, and Care to be frequently examined and aired, when not in use. taken.

3. A tent is expected to last, with repairs, eight years. Renewal.

4. Whenever a new tent is applied for, a list of the camp Procedure on equipage belonging to the Office is to be submitted, with an account indent. of its condition and a proposal for its appropriation.

SECTION V.—TITLES.

1. Titles are awarded by the Viceroy in Council, to the native Grounds on subjects of Government on the following grounds:— which bestow- ed.

1st.—Services during war, or in time of public emergency.

2nd.—Meritorious conduct on the part of landholders in aiding the Police.

3rd.—Distinguished success in improving the agricultural system, or manufactures, of the Country.

4th.—The execution of important works of public utility.

5th.—Liberal contributions for the support and promotion of beneficial public undertakings and institutions.

Not hereditary. 2. Titles are not hereditary; but due attention is, at all times, paid to the claims of men of family to succeed to the rank enjoyed by their ancestors.

Description of titles. 3. The following are the titles granted by the Government :—
 HINDU.—“Rái” and “Rájá Báhádúr,” “Mahárájá Báhádúr.”
 DITTO MERCANTILE.—“Sáhú,” “Seth.”
 MUHAMMADAN.—“Khán Báhádúr,” “Nawáb.”

SECTION VI.—MISCELLANEOUS.

Absence on tour; 1. Whenever a Collector proceeds to the interior of his District on duty for more than a very short time, he must report to the Commissioner the arrangement which he proposes to make for the charge of the treasury, and the performance of the current duties of his Office.

and from illness. 2. If a Collector or Deputy Collector is unable, on account of illness, to attend Office for more than a week in one month, or for more than three consecutive days at any time, the circumstance should be reported for the information of the Commissioner without delay.

Office hours. 3. By Orders No. 382 T, dated 18th May 1866, the Government of Bengal determined that the hours during which a Magisterial and Revenue Officer is expected to be present in his Office for the dispatch of business are to be from 11 A. M. to 5 P. M., unless, with the sanction of the Commissioner, any other hours are fixed.

Register of attendance and occupation. 4. The Government further ordered that each Magisterial and Revenue Officer shall keep a Register (No. 90) showing the time at which he comes to Office and leaves it daily, the nature of the business disposed of, and the reason for his absence, if he is absent during the regular hours.

Its object. 5. The object of the Register is to enable District Officers to regulate the attendance of their subordinates, and the Commissioner that of the District Officer.

Cantonment Committee; 6. The Collector is to be a Member of the Committee of Arbitration for valuing premises, the property of individuals, in Cantonments, in case of necessity, according to Military Law.

and compensation. 7. Bills for compensation paid to proprietors for rent of lands appropriated for Military Cantonments must be submitted for adjustment within three months from the date of the final sanction to the compensation, by the competent authority.

Native dates. 8. Whenever a date is quoted in any official document according to any era peculiar to this country, the corresponding date according to the Christian era is to be added.

9. The Board of Revenue are held responsible by Government Delays for all delays in the dispatch of business, although these may be due clearly to the dilatoriness of some one or more Officers subordinate to them. In like manner, the Board holds each Commissioner responsible for delay in his Division, even though it be due directly to the misconduct of a Collector, unless the Commissioner distinctly report such misconduct. Collectors, in the same way, are entirely responsible for any delay by the Officers under them.
10. Elephants should never be borrowed from Zamíndárs or Elephants not others for the Public Service, except upon an emergency, and with to be borrow- the consent, in the Revenue Department, of the Board of Revenue. ed.
11. The creation of unauthorized funds by fines and deduc- Irregular tions of pay, or in any other way, is strictly forbidden. Funds.
12. Two copies of the *Vernacular Government Gazette* are for- Vernacular warded to the head quarters of each District, and one to each Sub- Gazette. division.
13. All public notifications of general importance to the How to be native community should be sent for publication in the *Bengali used. Gazette.*
14. Of the fee, (50 Rupees) for the erection of Mural Tablets in Fees for Mural Government Churches, the Chaplain is to pay three-fourths, im- Tablets. mediately, to the Collector, to be credited to Government, to meet the cost of repairs and Church establishment. The remainder is at the disposal of the Chaplain for charitable purposes.
15. Officers exercising important civil functions are expected Operation of to bring to notice anything injurious to the public interest in the the laws. operation of any law or system, after communicating with the Officers of the Department concerned.
16. One Pankha-puller may be allowed for the Collector and Pankhas. for each Assistant Collector, and one in the English and one in the Native Office.
17. By Government Order No. 2002, dated 23rd May 1865, For Deputy Commissioners are authorized to pass, in Collector's contingent Collectors. bills, the charge for a Pankha-puller for each Deputy Collector, from the 15th March to the 15th October.
18. Khas-khas tatties may be sanctioned by the Commis- Khas-khas sioner in the Districts of the Behar Division only. Their cost tatties. should be included in the Office Contingent Bill.
19. Collectors are trustees for Government Securities in the Disputed Se- cases provided for by Sections IX and X, Act XXVII of 1860. curities.
20. All printing on account of any Government Office is to Printing. be executed at the Alipore Jail Press, unless that Press is unable to undertake it.

CHAPTER X.

Pensions.

SECTION I.—TERRITORIAL AND POLITICAL PENSIONS.

Continuance
of hereditary
pensions;

1. The Board of Revenue is competent to sanction the continuance of hereditary pensions, when the hereditary title has been already recognised by Government, or decreed by a competent Court of Justice. But it is to be borne in mind that the Government never undertook, absolutely, to pay the pensions included in the permanent settlement, and that, if a pension has, unadvisedly, been continued to heirs, the hereditary nature of the gratuity may, on the death of the incumbent, again be questioned.

not to be
ordinarily
allowed.

2. As a general principle, pecuniary grants will not be continued after the death of the parties in whose favor they were originally made. Pensioners, whose pensions are granted for life only, and are resumable at their decease, are to be in no way encouraged by the local Officers to hope that their pensions will be continued to their heirs, and, thereby, induced to neglect making a proper provision for their families. The Board is to submit to Government for decision any case in which it may be of opinion, on the decease of a life pensioner, that the pension, or any part thereof, should be continued to the heirs.

Arrears of
deceased
Political
pensioners.

3. Commissioners of Revenue may authorize the payment of arrears due to a political pensioner, (after such investigations as shall satisfy them of the actual date of the pensioner's demise, and that the persons applying for the arrears due are his legal heirs) in cases in which the arrear is due for a period not exceeding one year. When the arrear is due for a period exceeding one year, reference is to be made to the Board of Revenue.

Restoration of
lapsed pension.

4. Neglect to apply for payment of a pension for more than a year vitiates the incumbent's claim, unless sufficient cause be shown for non-attendance. The Board of Revenue may authorize restoration of a pension stopped in consequence of the non-attendance of a pensioner for above a year, and payment of arrears thus accumulated.

Distribution
of pensions.

5. The distribution of pensions is irrespective of Hindu or Muhammadan Law, and dependent on the pleasure of Government only. In cases where the original grant of a pension to two or more persons was joint and undivided, the survivor or survivors will be considered entitled to retain only an exact half, or lesser share, according to circumstances, of the whole sum, without reference to sex.

General
principles.

6. The principles laid down in the memorandum by Mr. F. Millett, printed in Appendix A, are, under the orders of Government, to be followed in recommending, or deciding upon, the continuance or discontinuance, to heirs, of the various pensions alluded to in it.

SECTION II.—GRANT OF SERVICE PENSION.

1. The following rules are applicable to all Officers of the Un- Officers covenanted Civil Service in the receipt of more than Rs. 10 a month ^{eligible.} on a permanent establishment, with the following exceptions :—

I.—Jamadárs, Sawárs, Peons, Lashkars, Boatmen, Smiths, Artificers and all those engaged in any handicraft, Laborers, and other inferior servants.

II.—Officers whose whole time is not devoted to the duties of their offices.

III.—Officers not paid from the general revenues of the State, whose eligibility to pension may not be provided for by an order issued expressly for the particular case by the Government of India, and approved by the Right Hon'ble the Secretary of State.

IV.—Officers for whom other Pension Rules or separate Superannuation Funds are provided.

2. Applications for pension must be submitted (each in a se- Application parate letter) to Government by the Head of the Office or Depart- how to be ment in which the applicant may be employed, who must certify submitted. that the character, conduct, and past services of the applicant are such as to entitle him to the favorable consideration of Government.

3. Every application must be accompanied by a separate register What to prepared in the Form given in Appendix B. In cases of other contain- than a Good Service Pension, every application must be accompanied by a Medical Certificate, stating the applicant's incapacity for further service, with the cause thereof, and that it has not been induced by irregular or intemperate habits.

4. Applicants for a superannuation allowance must be ex- Medical amined by the Principal Inspector General of the Medical Depart- Certificate. ment, if serving at the Presidency, or by a Military Invaliding Committee, if serving elsewhere within a moderate distance of a Station at which a Military Invaliding Committee is periodically assembled. It is optional, however, with the Local Government to accept the Certificate of a single Medical Officer, or to convene a Special Invaliding Committee at a convenient Civil Station, if the applicant be serving at an inconvenient distance from a Station where a Military Invaliding Committee can be assembled.

5. Good service and superannuation allowances on retire- Report to ment, sanctioned under these Rules by the Local Governments, will Government be reported to the Government of India in Quarterly Returns, in of India. the Form given in Appendix C.

SECTION III.—TERMS OF SERVICE PENSIONS AND GRATUITIES.

1. On production by an applicant of such Medical Certificates On Medical as shall satisfy the Government under which he may be serving, of Certificate. his incapacity to serve longer in India, he will be allowed—

If under 15 years. 2. Under fifteen years' service, a gratuity not exceeding twelve months' salary.

NOTE.—Local Governments are empowered to grant gratuities to public servants eligible, by their grade and allowances, to pension, in the proportion of one month's pay for every year of service, provided the amount of gratuity in no case exceeds 12 months' pay.

In the case of Officers not eligible for pension, gratuities may be sanctioned as follow :—

From 5 years, and under 10 years	...	...	...	3 months' pay.
" 10 " " 15 "	...	...	...	4 " "
" 15 " " 20 "	...	...	...	5 " "
" 20 upwards	...	...	...	6 " "

After 15 years. 3. After fifteen years' service, one-third of his average salary (and of his personal allowances, if any), during the previous five years; provided that in no case shall a pension be granted exceeding the sum of Rs. 3,000 per annum, whatever the amount of salary, nor of Rs. 2,000 per annum, if the salary shall not exceed Rs. 12,000 per annum.

After 25 years. 4. After twenty-five years' service, one-half of his average salary (and of his personal allowances, if any), during the previous five years; provided, however, that in no case shall a pension be granted exceeding the sum of Rs. 5,000 per annum, whatever the amount of salary, nor exceeding Rs. 4,000 per annum, if the salary shall not exceed Rs. 12,000 per annum.

After 30 years, without Medical Certificate. 5. After thirty years' service or upwards, a pension may be granted without a Medical Certificate, of the same amount, and subject to the same limitation, as that sanctioned for twenty-five years' service on Medical Certificate. This pension, as the reward of the faithful and efficient discharge of duty for thirty years, is termed a Good Service Pension.

Service must have been approved. 6. Pensions of the full amount authorized in the preceding clauses are to be granted only as the reward of approved service. In any case in which an Uncovenanted Servant, without having incurred the penalty of removal from Government employ, shall, nevertheless, in the opinion of the Government under which he has been serving, not be entitled to the full amount of pension, the Local Government may make such a reduction in the amount of pension as it shall consider just.

Abolition of appointment. 7. The foregoing rates of pension and gratuity are applicable also, without a Medical Certificate of unfitness for service, to Officers discharged on reduction of establishment.

Remuneration by commission. 8. When an Officer has been paid, partly by salary and partly by commission, the average rate of commission or fees, calculated over the entire period for which he has served, in addition to his fixed salary, should be assumed as his real salary, and his pension settled accordingly.

SECTION IV.—SERVICE TOWARDS PENSION.

Dismissal. 1. Dismissal for misconduct entails forfeiture of the benefit of past service.

2. The time passed under suspension pending enquiry, is taken ^{Su} suspension. into account as service towards pension, in case of reinstatement. Where suspension has been adjudged as a specific penalty, the period is disallowed.

3. Service as a substitute does not count towards pension. ^{Substitute.}

4. Periods of service before the age of 22, or of absence on Age. other than privilege leave and preparatory leave, do not count towards pension.

5. The whole of the service in virtue of which pension is Eligibility. claimed, must have been passed, in an eligible grade, and on a permanent establishment; but claims barred by this rule will be specially considered, if the promotion from an ineligible grade was bestowed as a reward for meritorious service or for good conduct.

6. Service paid from a contract allowance, does not count ^{Contract} towards pension. ^{establishment.}

7. The period of service must be continuous; but, in case of Continuous- the abolition of the office held by an Officer, and his being sub- ness. sequently employed by Government, his first period of service is to be taken into account.

8. Service in a Military capacity cannot be reckoned in cal- Military. culating the period of service for a Civil pension.

9. Preparatory leave is not allowed to count as service if it Preparatory is granted, in addition to leave on Medical Certificate, to an Officer leave. who has enjoyed leave of the latter description on two previous occasions.

10. When an Uncovenanted Officer forfeits his appointment ^{Overstaying} by over-staying his leave, he is not entitled to special leave, in- leave. asmuch as he has no appointment to join, and the period intervening between the expiry of his leave and his assuming charge of any new appointment, or of the same office, should he be re-appointed thereto, cannot count as service qualifying for pension. If the absentee is in England, and obtains extension of leave from the Secretary of State, explaining that his leave will expire before he can reach India, it may, in such a case, be inferred that it was intended that his claim to his appointment should not be forfeited; and, in this case, he may be held entitled to special leave, and to count such special leave as service qualifying for pension. Every case, however, must be considered on its merits, and no general rule can be passed.

11. When loss of employment is caused by abolition of Office, Temporary temporary employment on special duty under the direct orders of employ- Government is to be regarded as a continuance of former service, and counted towards pension.

SECTION V.—PAYMENT OF SERVICE PENSION AND GRATUITIES.

1. Payment of pension will commence, from the date on which Date of com- the applicant ceases to be borne on the establishment, or from that mencement. of his application, whichever may be the later date.

Discharge of
Officer; retir-
ing on Medical
Certificate.

2. When an Officer, on application for pension, has been declared by the Medical Officer to be unfit for further service, he should be, at once, discharged; his pension, if subsequently granted, commencing from the date on which he ceased to be borne on the effective establishment. Officers not declared to be incapacitated for further service may, however, be allowed to work on, pending the result of their application for pension.

Arrears.

3. No pension is payable in arrear, for a period exceeding six months, without the express sanction of the Government, obtained through the Accountant General, unless the cause of the suspension of payment has been the neglect, order, or act of some Public Officer, and beyond the control of the pensioner. In this case, the Accountant General, on a reference being made to him, may pass arrears for payment, or submit a representation of the case for the information and orders of Government, as he shall consider proper. Special sanctions under this rule may be granted by the Bengal Government in the case of resident pensioners, though the pension may have been granted by the Government of India.

Payment in
England.

4. An Officer, on retirement, has the option of drawing his pension either in India or from the Home Treasury. After exercising this option on retirement, he may, at a subsequent period, change the place of payment from England to India, or *vice versa*. This change can, however, be allowed but once. The payments in England will be made at the rate of exchange which is annually fixed in communication with the Lords of the Treasury for the adjustment of transactions between the British and Indian Exchequers.

Gratuity.

5. When an Officer is discharged with a gratuity under these Rules on reduction of establishment, the gratuity is not to be given to him in one sum, but in monthly instalments of a month's pay until the full amount is exhausted. Should he be re-employed he has the option of refunding the gratuity and recovering his former service, or of forfeiting that service and retaining the gratuity. In the latter case, any balance of gratuity remaining undrawn at the date of his re-employment, may be paid to him.

SECTION VI.—RULES FOR THE GUIDANCE OF COLLECTORS IN MAKING PAYMENTS OF PENSIONS.

Responsibility
for payment
of pensions to
right persons.

1. Collectors are personally responsible for the payment of pensions to the right persons. Great vigilance is necessary to prevent impositions in this respect, especially to provide that lapses of life be punctually reported to the Accountant General.

Permanent
Payable
Orders.

2. When pensions are granted, the Accountant General issues Permanent Payable Orders to the Disbursing Officer of the Station at which the pension is payable, directing him to pay periodically, until further notice, the amount of the pension, upon the production of the counterpart of the order, and a separate receipt according to the prescribed form. These orders should be entered in the register of Permanent Orders prescribed by the Accountant General in his Circular No. 5, dated 6th January 1865.

3. Upon presentation of a claim for payment, the Collector should, at once, record the sum paid upon the Permanent Order, and enter the amount in the Cash Book, and submit the separate receipt (Appendix D) with his Treasury Account, to the Accountant General, as a voucher in support of the charge.

4. As a general rule, all male pensioners should appear and be identified by comparison with the Descriptive Roll at the head of the Permanent Order; but, if men of rank object to appearing in public for the purpose of identification; this may be effected in private or at the Collector's house; female pensioners who cannot appear in public, or male pensioners who are disabled from appearing by illness or bodily infirmity, may be paid upon the production of a life certificate signed by an Officer of Government, or by some other well known and trustworthy person.

5. In such cases the Collector must take such precautions as he may deem advisable to prevent imposition, and must, periodically, require proof not only of the existence of the pensioner, but also of his inability to attend at the Collectorate.

6. Political pensioners of high rank, who may be exempted from appearing personally before a Collector, may depute an agent by Power of Attorney to receive their pensions, upon the production of the Permanent Order and separate receipt, and subject to the checks of Clause 5.

7. Should a pension not be claimed for six months, the counterpart of the Permanent Order is to be returned to the Accountant General, and the claimant, should he apply for payment, must be referred to that Officer for the issue of a fresh order.

8. Upon the death of a pensioner, the Collector should, at once, report the circumstance to the Accountant General, and return the original Permanent Order to his Office.

9. Where the Collector feels any doubt as to the identity of a pensioner, or the correct amount payable, he should refer to the Accountant General for instructions.

SECTION VII.—TRANSFER OF PLACE OF PAYMENT.

1. By Government Order No. 3291, dated 12th September 1865, a Commissioner of Revenue is authorized to sanction future payment, at any treasury in India, of any pension (not a political pension) hitherto paid at one of the treasuries of his Division.

2. When application is made for the transfer of a pension under this rule, a narrative of the origin and particulars of the pension must be submitted to the Commissioner, who will forward it to the Office from which the pension is, in future, to be paid, and send a copy to each of the Accountants General concerned.

- Caution. 3. Before a transfer is sanctioned, particular enquiry is to be made into the grounds on which transfer is applied for, in order to guard against the imposition which might be practised, were transfers too frequently, or inconsiderately, sanctioned.
- Report to Accountants. 4. All transfers sanctioned under this rule, should be immediately reported to the Accountant Generals concerned.
- Return of order of payment. 5. Upon sanction to the transfer being accorded, the Officer in charge of the treasury from which the pension has hitherto been paid, must return the counterpart which he holds of the "Permanent Payable Order" to the Accountant General, who will, thereupon, take steps for the issue of a fresh permanent order upon the treasury from which the pension will, in future, be paid.

SECTION VIII.—MISCELLANEOUS.

- Pensions to families of Officers killed on service; 1. A pension is, as a rule, granted by Government to the family, or any member of the family, of a deceased public servant, only when such servant has been killed in the execution of a public duty, or has died in consequence of wounds or accidents sustained therein. In applications for such pensions submitted to the Secretary of State, the Local Government is to state its opinion of the claims and merits of the applicants; its belief as to their destitute condition or otherwise; their descent, whether European or Native; their age; whether with or without children dependent on them for support; and the ages of the children, if any. Extraordinary service performed; injuries sustained in the discharges of public duty; or a sudden termination of official service, resulting from a visitation, such as blindness, which wholly incapacitates for every kind of employment, can alone justify departure from this rule.
- or injured. 2. Persons who have sustained injuries in the execution of their duty, which render them unfit for the ordinary duties of the service, but who are, notwithstanding, able to do something towards obtaining a livelihood, are not to receive pensions of more than one-fourth their monthly pay. A Chokídár maimed in the discharge of his duty may be pensioned.
- Special cases. 3. Should cases arise which are not sufficiently provided for in the preceding clauses, or in which, from special circumstances, Government may be pleased to deviate from them in favor of a claimant to a pension, such pension shall be considered only as temporary and provisional, until the grant shall have received the sanction of the Secretary of State.
- Annual Report by Accountant General. 4. The Accountant General will lay before Government, at the end of each official year, a statement exhibiting a comparison between the amount of pensions that have lapsed, and the amount of pensions granted during the year; and, as a check against the

fraudulent continuance of pensions beyond the actual term of the pensioners' lives, he is, from time to time, to compare the periodical decrement of life among the pensioners of each year, with the usual duration of life, and, if lapses are not reported in the proportion that might be anticipated, to institute such inquiries as may appear necessary, to ascertain whether and in what particular instances, fraud has actually been committed, and to submit to Government the result of his investigation.

5. Pensions are not liable to attachment in satisfaction of decrees of Court, but are payable only to the pensioners themselves, or to their authorized agents, when it has been satisfactorily shown that the principal is unable to attend.

APPENDIX A.

[SEE SECTION I, CLAUSE 6.]

Memorandum by MR. F. MILLETT, on Pensions and Charitable or other Allowances,—dated 12th May 1845.

The Government never undertook absolutely to pay the pensions included in the permanent settlement.

Section LXXIV, Regulation VIII, 1793, provided "with respect to any of the existing established Zamindari charges, such as pensions, charitable or other allowances, which it may be thought proper to continue, they shall be paid by the Collectors, &c."

Regulation XXIV, 1793, prescribed the rules for determining their continuance or discontinuance; the fundamental principle being that all such pensions and allowances were *gratuitous*.

The following are the principal provisions of that Regulation:—

"Pensions received by virtue of Sunnuds granted before the Dewanny, or since granted with the sanction of Government, and pensions received from before 1179 (Country Era), to be continued to the grantees or original holders. But if the grantees or original holders be dead, the pensions not to be continued to their heirs or descendants without the sanction of Government; and—

No pension after the death of the person then entitled to it to be continued to his descendants without the like sanction, whether the grant was, in either case, according to the terms of it, hereditary or otherwise.

Whenever Government orders the continuance of a pension, whether to the original holder or his heir, the Collector to give him a Certificate, stating the title of the party thereto *during his or her life*.

The Collector to keep a register of these Certificates, noting therein such personal identifications of the parties as might detect any attempt to transfer the Certificates to others.

The pensions and allowances being *gratuitous*, the determining upon the continuance or discontinuance of them under the rules prescribed, reserved to Government."

It appears to me plain that according to this Regulation every pension confirmed was to be confirmed as a *life pension* only; and that, on the death of any pensioners, the case of any new claimant was to be submitted to Government for its determination.

Section VI of Regulation XXIV, 1803 (Ceded Provinces), provided that Pensions granted to Fakeers, and other religious persons, for the purpose of lighting Mausoleums or Mosques, or for that of repairing them, as also to enable them to perform their religious ceremonies, usual in the Mohurram, were to be continued, but that pensions of this description were to be considered as of a personal nature, and that the Collector was to be responsible for their being applied to the purpose for which they were bestowed.

Certificates were under this Regulation to be granted for pensions renewed on the death of pensioner, and registers of Certificates to be kept as under Regulation XXIV, 1793, and Section XVI declared that the continuance or discontinuance of pensions was, after the death of the persons then receiving them, *to depend solely on the pleasure of Government.*

I reconcile Sections VI and XVI in this way. Pensions received by Fakeers at the date of the Regulation for certain purposes were to be continued to them, but, if they applied them to other purposes, they would be resumed. On the death of the then holders, the pensions were to be continued to their successors or not, as Government might determine, each renewal requiring a specific order.

By Section XXX, Regulation XII, 1805, the provisions of Regulation XXIV, 1793, were made applicable to pensions and allowances granted for religious purposes in Cuttack with these provisos—

I. That pensions obtained from the Government of Berar under grants prior to October 1803, should be continued to the then incumbents, and, on their death, should descend to their heirs and successors, or revert to Government, as should appear to the Governor General in Council, on a consideration of the tenor of the grant and all the circumstances of the case, to be proper, under Section IV of the said Regulation.

II. Pensions received, under whatever authority, for three or more years before October 1803, to be continued to the then incumbents, for life, but on their death, to revert to Government, unless any particular reasons should appear to Government to exist for continuing them to their heirs and successors.

In the terms "on a consideration of the tenor of the grant" contained in the Proviso I, we find the first indication of Government prescribing a rule to itself respecting the continuance of a pension to heirs and successors of incumbents. Section IV, Regulation XXIV, 1793, to which reference is made, contains no such rule.

By Section VII, Regulation XXII, 1806, the Board of Revenue were instructed, in determining whether, on the death of a pensioner, the pension or any part of it should be continued to heirs or successors, "To ascertain particularly the situation and circumstances of the person claiming the continuance of the pension, and not to comply with any applications of that nature unless, on the ground of poverty or other substantial reason, the party claiming it shall have a strong claim on the indulgence of Government."

This relates to pensions to a certain amount (Fifty Rupees), left to the Board's decision, but I presume the principle was applicable to all.

Section VIII enjoined Collectors to discontinue the payment of all pensions where the persons to whom they had been adjudged had died, until it could be determined whether they were to be continued to heirs.

Section IX had in view the commutation of money pensions for grants of waste land or property.

It begins by repeating the declaration, that Pensions are gratuitous, and that the continuance or discontinuance of them is to depend on the pleasure of Government.

It then enacts that adjudged pensions are not to be commuted for grants of land except with the consent of the pensioner, and adds these further provisos:—

That pensions granted for, and *bonâ fide* appropriated to, the support of institutions, either of the Hindoo or Mahomedan religion, shall be continued for the support of such institutions, unless the present incumbents or their successors shall, of their own free will and accord, agree to accept waste lands in lieu of the said pensions, and that no pensions which are declared to be hereditary either by the terms of the grant or by any existing Regulations shall be commuted without the consent of the present pensioners or their successors.

The first proviso has been quoted as containing an abstract rule that pensions for the support of the institutions therein described, shall be continued in perpetuity, but, considering the whole scope of the Section, it seems to me rather to mean, that so long as the allowances are continued by the pleasure of Government, they shall be continued in the shape of money payments, unless the incumbent for the time being consents to a commutation for land.

So also in respect of pensions which, in consideration of the terms of the grant, the Government may hereafter continue to the heirs of present incumbents. These shall likewise be continued in the shape of money payments, unless with the consent of the heir to whom it is continued, it shall be commuted for land.

The same rule to apply to pensions declared hereditary by the Regulations, i. e., those described in Section II, Regulation XXXIV, 1795, and Section II, Regulation XXIV, 1803, which are declared to be property and liable to be sued for and inherited as such, and are distinct from the gratuitous pensions.

Suppose then a case in which the grant was not hereditary by the terms of it, but which the Government thought it right to continue to the heir of a deceased incumbent, they might insist on his taking land in lieu of it, or renouncing all claim to the allowance.

Sections II and III, Regulation XI, 1813, enact that all pensions shall be stopped until those receiving them prove that they are either the original grantees, or that they have been regularly declared entitled to succeed to the enjoyment of the pensions, and that new registers shall be made and corrected as often as any pensions revert wholly or in part to Government, or whenever other individuals than those by whom the pensions are at present received shall be adjudged entitled to the reversion of them.

So far, then, as the law is concerned, it appears to me that the continuance or discontinuance of any pension or allowance on the death of an incumbent rests entirely in the discretion of Government that when continued it should be for the life of the applicant only.

In practice, I believe, the Government has very much fettered itself in the exercise of this discretion.

APPENDIX B.

[SEE SECTION II, CLAUSE 3.]

Register of Application for Pension—a separate Statement to be submitted for each applicant.

Name and age of Pensioner, Sex, Rank, Residence, and name of his father.	Specification of service and present employment.	PERIOD OF SERVICE.			How long unemployed, and under what circumstances.	PERSONAL IDENTIFICATION.	Average salary during last five years, proposed amount of pension, and place of payment.	Abstract of the grounds of application.	Remarks by the Head of the Office.	Orders of Government.
		Year.	Month.	Days.		Height in Feet and inches, and any particular mark.				
1	2	3			4	5	6	7	8	9

APPENDIX C.

[SEE SECTION II, CLAUSE 5.]

*Statement of Pensions sanctioned by Government in the
Department during the Quarter of*

Number.	Name of Recipient.	Designation and place of employment.	Character.	PERIOD COUNTED AS SERVICE.			Average monthly salary during the last five years of service.	Amount of monthly pension granted.	Date from which the pension is to take effect.	REMARK OR EXPLANATIONS.
				Years.	Months.	Days.				

APPENDIX D.

[SEE SECTION VI, CLAUSE 3.]

Form of Receipt for Payment.

*Place of Residence or
Collector's Office
the day of*

18 ., &c. { Received from the Collector of
sum of Rupees, being the amount of
pension for the month (or year) of as.
per Permanent Payable Order No. dated

CHAPTER XI.

Practice and Procedure.

(Executive and Administrative.)

SECTION I.—CIRCULAR ORDERS AND RULES.

1. Commissioners may issue no Circular Orders to their subordinates, on questions of law and general practice, without previous consultation with the Board. Commissioners may not issue,
2. A Collector may not alter any existing practice, or introduce any new practice, *not specially required by law*, into his District, without the sanction of the Commissioner, whose duty it is to preserve uniformity of practice in the Districts of his Division. nor Collectors.
3. The Board's Circular Orders are issued in monthly parts, which are supplied direct (in any number required for Office use), to every Divisional, District, and Sub-divisional, Office subordinate to the Board. Form of Board's Orders.
4. Immediate attention must be paid, by all grades of Officers, to the Board's Circular Orders. A Sub-divisional Deputy Collector, for instance, must, at once, prepare, and submit to the Collector, any information which he finds, from a Circular Order, will be required from him, without waiting for any special instructions. Attention to be paid to them.
5. Vernacular versions of the Circular Orders are issued, for the use of the Ministerial Officers, as soon, after the English version is circulated, as they can be got ready. Vernacular versions.
6. All the extant Circular Orders of the Board of Revenue have been codified in this Volume; and every Circular Order of a permanent character now takes the shape of a paragraph, to be added, in its proper place, to these Rules. Printed slips of all such additions are supplied, for the purpose, to all the subordinate Revenue Officers. Provision for additions to Rules.
7. No Circular Order, except those of mere current effect, should be quoted. The Rules are the only recognized authority. Old Circular Orders not abstracted in the Rules must be understood to be cancelled. Rules the only authority.

SECTION II.—COLLECTORS' TOURS.

1. A Collector is expected to visit every part of his District at least once in three years. Extent.
2. The duty of visiting the interior for the purpose of acquiring, by personal observation, a knowledge of the actual circumstances of his District, is one of so great importance that its neglect by a Collector is, on no account, excused. Importance.
3. Either an Assistant or Deputy Collector should be left, during the Collector's absence, in charge of the station. Even if there be no such Officer, a Collector can easily arrange to be absent, for short intervals, in the interior, without detriment to the public business. Arrangement.

- Details. 4. Collectors are expected, occasionally, to perform, in person, such duties as Settlements, &c., which are, in general, done by their subordinates.
- Programme. 5. Collectors are to submit to the Commissioner, before the 1st of October in each year, a programme of their proposed tour in the interior in the ensuing cold weather.
- Commissioner may alter. 6. The Commissioner will make any alteration that he thinks necessary in the Collector's programme; and he is bound to see that the programme is carried out.
- Report of arrangement. 7. The Collector is to report to the Commissioner his departure from his station on a tour, and the arrangement that he has made for the current duties of his Office.
- Inspection duties. 8. The Rules in the following Section apply, *mutatis mutandis*, to the inspection by Collectors of Sub-divisional Offices.

SECTION III.—COMMISSIONERS' TOURS.

- Extent and object. 1. Commissioners are expected to pass at least a fortnight, annually, in each District of their Divisions, reporting to the Board of Revenue their arrival at, and departure from, each station. The following is a general sketch of the inspection they are expected to make of each District Office, and of such Sub-divisional Offices as they can conveniently visit.
- To examine registers. 2. To examine carefully all the Registers, ascertaining that they are punctually and neatly kept, and pointing out any error, or mistaken practice, that may come to light.
- Especially lettered Registers. 3. *Special* attention should be paid to the Registers prescribed by law (A to M). Enquiry should be particularly made whether Register C is kept up by the addition of estates of which the revenue is redeemed under Chapter VIII, Section III, Clause 3, or which are, otherwise, declared revenue-free.
- Registration. 4. The Commissioner should propose, immediately, any measure that may appear necessary for keeping these important records in thorough order, and should ascertain that the rules in Chapter XV are properly attended to.
- Treasury. 5. He should enquire how far the Treasury Rules are attended to, examining carefully the treasury records and accounts, and should ascertain, by personal inspection, that the custody of treasure, currency notes, stamps, and opium, is provided for according to rule.
- New estates. 6. He should enquire whether the immediate registry of new estates is cared for.
- Securities. 7. He should ascertain that the securities of the Ministerial Officers have been properly tested.
- Survey records. 8. The state of the survey records and maps should be specially ascertained.
- Correspondence. 9. The Commissioner is to enquire whether the rules for the simplification of English correspondence (*Section V*) are carried out.
- Records. 10. He should examine the Record Room, and see that the Record Rules (*Chapter XIII*) are adhered to.

11. He should examine the Office Library, and see that the Library-rules (*Chapter IX, Section II*) are attended to.
12. He should ascertain that the Rules for taking evidence, Tables, and the Table of Peons' Fees, are suspended in each Court in the District.
13. He should ascertain that the Register of General Powers of Attorney (No. 54) is properly kept, the powers being attested as directed in Section XIII, Clause 7.
14. He should ascertain that the slips furnished by the Board of Revenue are, regularly, and intelligently, inserted in the "Law of Landlord and Tenant," and in these Rules.
15. He should enquire into the working of the Excise Department, and ascertain that the Officers in charge of public distilleries thoroughly understand the use of the hydrometer; that the Collector and his staff visit the distilleries regularly and frequently; and that the tables of duty furnished by the Board of Revenue are hung up, and used, at each distillery.
16. He should ascertain that the rules for the periodical transfer of Ministerial Officers (*Chapter VI, Section IV, Clause 14, &c.*) have been attended to, and whether any action on his part is necessary.
17. He should examine the Register (No. 90) of attendance at Office kept by each Officer; enquire, minutely, into the state of business before the Collector; provide for the disposal of arrears; and prevent the neglect of any particular branch of duty, or of any of the rules for the conduct of business, such as the Rules for taking evidence, &c.
18. The above is not intended to be an exhaustive description of a Commissioner's duty when inspecting a Collector's Office; but it will be found helpful as a memorandum of the chief points of *general enquiry*. With lithographed Circular No. 9 of 1853 was circulated a specimen letter addressed by a Commissioner to a Collector, after one of these inspections, which shows the nature both of the enquiry to be made, and of the orders to be addressed to Collectors.
19. Whenever a Commissioner's inspection order contains any thing of particular interest, recording, *e. g.*, either a remarkably creditable, or a remarkably discreditable, state of the Office, a copy should be submitted to the Board of Revenue.

SECTION IV.—CONTINGENT BILLS.

1. The Board of Revenue, and Commissioners, are competent to pass contingent charges incurred by their subordinates, being ordinary revenue charges, to an amount not exceeding Rs. 500.
2. Contingent bills, after countersignature by the signing authority, are to be sent direct to the Accountant General.
3. A Commissioner is to prepare only one contingent bill in the month, including in it travelling allowances, and all contingent charges, on account of both sides of his Office.

Classified estimate of Collector; 4. Before the beginning of each Financial year, every Collector must submit in duplicate, for the sanction of the Commissioner, a classified Statement showing the heads under which he expects to expend the total sum sanctioned, upon the Budget Estimate, for the contingent expenses of his Office, in each of the twelve months of the year.

and of Commissioner. 5. Commissioners, and Officers whose bills are countersigned by the Board of Revenue, must submit a similar distributory and classified estimate to the Board.

Object and effect. 6. The approval by the Commissioner and the Board, respectively, of these classified Estimates will be sufficient authority to the Treasury Officer to pay the monthly contingent bills of a Collector or a Commissioner or other Officer, respectively, on presentation, without previous audit or countersignature; provided they show no larger expenditure during the month, under each head, than that thus estimated and sanctioned.

Travelling allowances. 7. When travelling allowances are charged in a contingent bill, a certificate is to be appended by the signing Officer as follows:—(See also Chapter VI, Section VIII, Clause 6).

Certified that _____ was absent from his station, during the period for which travelling allowance is herein charged, on public duty, and is *bona fide* entitled to the travelling allowance charged in this bill.

Of Wards' establishment. 8. The travelling allowances of an Officer paid from the Wards' Fund are not to be charged in the contingent bill, but in the separate printed bill ordered in Chapter XXV, Section V, Clause 8. In case, however, such an Officer is employed partly on general duties, a proper proportion of his travelling allowances must be charged to the Government in the contingent bill.

Standing advance for petty charges. 9. To provide funds for petty expenses, Magistrates and Jail Officers of 1st Class Districts are allowed a permanent advance of a hundred Rupees each; Commissioners, Collectors of 1st Class Districts, and Magistrates and Jail Officers of 2nd Class Districts, are allowed a permanent advance of fifty Rupees; and Collectors of 2nd Class Districts are allowed a permanent advance of twenty-five Rupees each.

Classification of Districts. 10. The following Districts are, for this purpose, considered 1st Class Districts. The rest are 2nd Class.

Backergunge, Behar, Burdwan, Chittagong, Cuttack, Dacca, Dinagepore, Hooghly, Jessore, Kamroop, Midnapore, Mymensing, Moorshedabad, Nuddea, Patna, Purneah, Rajshahye, Rungpore, Sarun, Shahabad, Sylhet, Sunderbuns, Tipperah, Tirhoot, 24-Pergunnahs.

SECTION V.—CORRESPONDENCE.

Form and dispatch of letters. 1. The name and official designation of the writer of an official letter, with the number and date of the letter, is to be prefixed to it: the number and date of every letter referred to is invariably to be quoted; and every paragraph is to be numbered. All the letters of one day's dispatch addressed to one authority, are to be enclosed in one envelope, unless this would make the envelope inconveniently bulky and heavy.

2. Letters, however, sent thus in one envelope, should be intelligently and carefully arranged, so as, with their enclosures, to be distinguishable, easily, the one from the other. Arrangement in envelope.

3. All reports to superior authority must be complete in themselves. Voluminous enclosures are not to be submitted with a simple expression of opinion. It is the duty of every Officer, making a report to superior authority, to state the case concisely in his own language, avoiding all unnecessary prolixity, and not submitting enclosures that are not, distinctly, required to elucidate the subject. This rule applies with special force to vernacular documents, which it can be very rarely necessary to forward. It is a primary rule that all useless correspondence is to be avoided. Reports to be complete.

4. The following Rules (Clauses 5 to 11) for the conduct of English correspondence were issued by the Government in 1860, and are in full force :—

5. No letter of any kind is ever to accompany a Bill for payment of Salaries; or any Contingent Bill which is unusual or extraordinary, nor likely to be disputed; or any Bill regarding which only such short explanation is necessary as submitted, in a few words, at the foot of the Bill, or in a side note. No letter with bills.

6. In cases where grants are made, or charges sanctioned, by the Government, or the Board of Revenue, the disbursing Officer is to send copies of the order sanctioning the charge, to the Accountant General. A copy of the order sanctioning the charge is sent to the Accountant General direct. It is, therefore, sufficient to quote, in the Bill, the number and date of the order. Sanction of expenditure.

7. In all cases of leave, whether solicited by an Assistant Deputy Collector, or by an Assistant or a Deputy Magistrate, or by a subordinate Civil Judge, or by any other Officer for whose leave the sanction of the Government, or the Board, or the High Court is required, the following Rules are to be strictly observed. When the application is submitted in a vernacular proceeding, the said document is to go no further than the Office of the first Officer receiving it. That Officer, be he the Magistrate, or the Collector, or the Superintendent of Survey, or the Judge, or any other person, will, in such a case, transmit a short letter from himself, soliciting the Commissioner, or the Register of the High Court, or the Secretary to the Board, or the Officer immediately corresponding with him, to grant, or to procure the grant of, the leave solicited. If the original request be in an English letter, it will be sufficient for the Officer to send it on in original to the higher authority, with an endorsement in these words—“Forwarded with a recommendation that the leave may be granted;” and, in all cases where a letter, and not a proceeding in the vernacular, asking for a simple leave of absence, is transmitted through two, or three, or any number of authorities, a similar endorsement and signature at each stage, without any additional letter, will be sufficient guarantee that the request has been duly weighed and considered by the transmitting authority.

Endorsement
form.

8. In all other cases, when a letter from either a subordinate to a higher authority, or *vice versa*, contains nothing but a piece of information for the future guidance of such authority; or a piece of information sought for to complete any proceedings, or to rectify any error; or a direct affirmative, or direct negative, to any question put either by the Board, the High Court, the Government, or the Secretary of State for India; it will be quite sufficient if the letter be endorsed or passed on with the signature of each successive authority. The transmitting authority, to retain a trace of the letter, should make a memorandum (duly numbered and dated) in his Record Book; but the same fact is not to be repeated in two, or, as is sometimes the case, in three, successive covering letters; nor to be entered in the record by a copy of the letter at length.

No letter with
returns.

9. No letter is to accompany a monthly, quarterly, or yearly statement of any kind which explains itself, or in regard to which a distinct and elaborate report is not required. The signature of the transmitting Officer, with date and number to the document at the foot of the statement, will be sufficient in all such cases.

Use of forms.

10. It should be the aim of every Officer to reduce, as much as possible, the amount of clerical labor in his Office by the introduction of lithographed or printed forms. All Statements, Forms, and Returns; such regular Monthly Bills as take some time to prepare; and any other documents which are in frequent use; should be lithographed or printed. The forms will be executed at the Alipore Jail Press; and each Department or Office will be separately debited with the cost of the forms indented for, proper check being exercised in the Stationery Department over all applications for such forms, which must be submitted in accordance with the Rules in Chapter XXII. It is to be observed, however, that a form must be sanctioned by the Board of Revenue before it will be supplied.

Letters to be
avoided.

11. Memoranda and endorsements should be substituted generally as much as possible for covering letters, in forwarding documents, when a brief remark in reference to the document will suffice; all such memoranda and endorsements should be numbered and dated.

Vernacular
words.

12. The use of vernacular words in English correspondence, unless, in any case, it is unavoidable, is prohibited. If a vernacular word is unavoidably used, the English equivalent must be added.

Correspondence in
English.

13. All correspondence between English Officers, or Native Officers qualified to write and understand English, is to be in English; the practice of corresponding by vernacular proceedings is forbidden. Subordinate Officers are strictly forbidden to comment on, or contradict, in a vernacular proceeding, the propriety of orders passed by their superiors. If a subordinate wishes to question the orders of a superior, he must do so in an English letter. This does not, of course, apply to a Native Officer who is acquainted only with the vernacular.

Signature to
be legible.

14. Officers are required to take particular care that their official signature is always so distinctly and readily legible that there may never be any room to doubt, hereafter, that it is genuine and authentic.

SECTION VI.—EMBANKMENTS.

1. The notice to the Collector from the Superintendent of Embankments, prescribed by Clause 1, Section V, Act XXXII of 1855, is not to be given until the consent of Government to the proposed proceedings of the Superintendent is obtained. The Superintendent is also to report to Government, before taking proceedings for the removal of buildings, &c., under Section XII, if the expense involved is likely to exceed Rs. 500. Sanction of Government required.

2. When a sluice, in an embankment maintained by the State, is applied for under Section VIII, the Government must determine the proportion of the cost to be paid by the applicant. Sluices.

3. It is the duty of the Collector to recover from zamindárs, in the manner prescribed by law, the amount expended by the Embankment Officers on the embankments of each zamindár, as furnished to them by the Superintendent. The Collector is to furnish to the Superintendent, within fifteen days of the close of each quarter, a statement of the sums recovered accordingly from the zamindárs. Recovery of expenditure.

4. The Accountant General is bound to see that no unnecessary delay occurs in the adjustment of these accounts; and, as the zamindárs can only be called upon to pay the actual expenditure, there must be no *averaging* of rates. The bills to each zamindár must be *bond fide* abstracts of the expenditure actually incurred. Adjustment of accounts.

SECTION VII.—ESCHEATS.

1. All property, whether real or personal, to which there is no legal claimant, belongs to the State. Government claims.

2. The mode of procedure, where *personal* property is left without a claimant, is described in Section VII, Regulation V of 1799. In regard to such property, the duty of the Collector is confined to informing the Judge concerning it, whenever he becomes aware of its existence. It follows, of course, that he should take such measures as lie in his power, to make himself acquainted with the existence of such property. Procedure to claim personally.

3. When *real* property is left without a claimant, it does not appear that the intervention of the Civil Courts is, in any way, necessary, or can be, by any law, invoked. and realty.

4. By Section VII, Regulation XIX of 1810, the Board of Revenue are vested with the general superintendence of all escheats, and are required to inform themselves fully, "through the local agents," of any property of that description, and report to Government whether it should, in their opinion, be sold on the public account, or in what other mode it should be disposed of. The Collector, being an *ex-officio* local agent, should report, for the orders of the Commissioner and the Board, all cases in which he learns the existence of unclaimed real property, taking measures, at the same time, to invite claimants to the property as publicly as possible. Collector to report.

Not to be sold for twelve years. 5. With reference to the provisions of the Law of Limitation (Act XIV of 1859, Section I, Clause 12), the Board will never advise the Government to *sell* any such property until it has been in full possession of it for twelve years.

Disposal of escheats. 6. Lands of any value, which escheat to Government, are usually sold (after settlement, if necessary), as Government Estates, forming a legitimate addition to the public revenue. Small patches of land in the neighbourhood of towns; or such escheats as shops, tanks, and gardens, similarly situate; may, with the special sanction of Government in each case, be appropriated to local improvements.

SECTION VIII.—FINES.

Can only be imposed according to law. 1. Fines can only be imposed by Revenue Officers, under Act XX of 1848, in cases in which they are authorized by law to summon landholders, or call for papers. The procedure prescribed by law must, in each case, be carefully followed. The report to the Commissioner prescribed by Section II should be made, if possible, on the day on which the fine is imposed.

Return to Commissioner. 2. The report should be in the accompanying Form, and should specify distinctly the nature and object of the call, and the law under which it was made:—

Statement of Fines imposed by the Collector (or Superintendent of Survey) of under Section I, Act XX of 1848.

District.	Name of Estate and Pargana.	Names of Zamindára.	Object of call.	Regulation under which call was made.	Amount of daily fine.	Date of orders imposing the fine.	Date from which the fine is payable.	REMARKS.
1	2	3	4	5	6	7	8	9

Realization. 3. Immediate measures should be adopted for realizing the fine, which is payable daily, and must not be allowed to accumulate. The fine is to be realised by sale of the estates of the zamindár as for arrears of revenue; and, if the amount be not so realised, by sale of any other property belonging to him, and by the arrest of his person.

Powers of Deputy. 4. An Uncovenanted Deputy Collector may levy fines under Act XX of 1848.

SECTION IX.—RELATIVE POWERS OF THE DIFFERENT AUTHORITIES.

Their origin. 1. The powers described in this Section are assigned by competent executive authority.

Of Collector. 2. The Collector has power to act in all matters not reserved, by any law or order, for the orders of higher authority.

3. The Government has power to issue orders, at its discretion, in any matter in which the power to pass orders has not, by law, been conferred upon a lower authority. Of Government.

4. It is to be understood, in each case, that a higher authority has all the powers of any lower authority, and, further, may, with or without appeal, modify or reverse any orders passed by a lower authority in a matter primarily within the competence of the lower authority, unless, by any law, the orders of the lower authority are final. Control of superior authorities.

5. A lower authority dissatisfied with the orders of the authority immediately above him may move that authority to refer the matter for the consideration of an authority superior to both. The responsibility, in such case, rests with the referring Officer. Reference to authority superior to two differing authorities.

6. Officers are to be very careful to submit no matter for the decision of superior authority, which they are competent to dispose of themselves. Officers to act upon their powers.

7. The authority of a Commissioner is necessary, and sufficient, in the following matters :— Commissioner's powers.

Employment of an Assistant or a Deputy Collector to take up lands (not to make awards or appoint Arbitrators) under Act VI of 1857.—*Chapter I, Section III.*

Adjustment of discrepancies in remittances of treasure.—*Chapter II, Section IX, Clause 18.*

Placing an Assistant or a Deputy Collector in charge of a treasury.—*Ib., Section X, Clause 1.*

Adjustment of law charges up to Rs. 500.—*Chapter III, Section III, Clause 3.*

Satisfaction of decrees against Government.—*Ib.*

Adjustment of irrecoverable advances on account of law charges.—*Ib.*

Employment of establishments for the division of estates.—*Chapter IV, Section II, Clause 5.*

Quashing a Division in progress.—*Ib., Clauses 11 and 12.*

Opening a Monthly Tax Excise Shop at less than Rs. 8 a month.—*Chapter V, Section III, Clause 1.*

Postponement of levy of duty on rum used in manufacture of sugar.—*Ib., Section VII, Clause 20.*

Destruction of refuse, and writing off wastage, of Gánja.—*Ib., Section XVII, Clause 25.*

Payment of duty on Gánja in the interior.—*Ib., Clause 32.*

Transfer of Deputy Collector to another station for trial of rent suits.—*Chapter VI, Section II, Clause 6.*

Allowance of Office rent to Deputy Collector stationed in the interior of a district.—*Ib., Clause 7.*

Appointment, or removal, of Ministerial Officers upon a salary of more than 10 Rupees.—*Ib., Section IV, Clause 2.*

- Transfer of Ministerial Officer from one District to another within his Division.—*Ib.*, Clause 14.
- Assignment of standard establishment to a Deputy Collector.—*Ib.*, Section VI, Clause 1.
- Adjustment of travelling allowances of subordinate Officers upon the authorized scale.—*Ib.*, Section VIII, Clause 9.
- Adjustment of charges for collecting rents of estates in the Fluctuating Department of the Revenue Roll.—Chapter VII, Section III, Clause 2.
- Settlements, except temporary settlements of estates on which not more than Rs. 500, annually, is assessed.—Chapter VIII, Section IX, Clause 2.
- Cancelment of leases, except, in case of default, when the revenue does not exceed Rs. 500.—*Ib.*, Section X, Clause 2.
- Remission of balances due from estates borne upon the Fluctuating Department of the Roll.—*Ib.*, Section XIV, Clause 5.
- Suspension of demand against particular estates for the current year.—*Ib.*, Clause 6.
- Alteration of the Office hours prescribed by Government.—Chapter IX, Section VI, Clause 3.
- Adjustment of authorized charges for pankhas in the hot weather in the Offices subordinate to them.—*Ibid.*, Clauses 16 and 17.
- In the Behar Division only, purchase of khas-khas tatties.—*Ib.*, Clause 18.
- Payment of arrears of political or territorial pension undrawn for a year.—Chapter X, Section I, Clause 3.
- Transfer of pension to another treasury.—*Ib.*, Section VII, Clause 1.
- Alteration of practice in a District.—Chapter XI, Section I, Clause 2.
- Adjustment of contingencies in the Offices subordinate to them up to Rs. 500.—*Ib.*, Section IV, Clause 1.
- Payment of percentage allowances to excluded proprietors of estates.—*Ib.*, Section XIII, Clause 10.
- Compensation to proprietors for loss of settlement in Badsháhi tenures settled with the Máfidars.—*Ib.*
- Refunds necessary in consequence of his orders.—*Ib.*, Clause 12.
- Appointment of Bakshis.—Chapter XII, Section VII, Clause 8.
- Table of Process Fees and Charges.—*Ib.*, Clause 22.
- Destruction of spoilt records.—Chapter XIII, Section IV, Clause 13.
- Rate of fees for translation of rent suit judgments.—Chapter XVI, Section III, Clause 5.

- Remuneration to Nazir selling in execution of a rent decree.—
Ib., Section V, Clause 4.
- Employment of a Deputy Collector to try Rent Law appeals.—
Ib., Section VIII, Clause 13.
- Employment of subordinate Officers to hold sales for arrears.—
Chapter XIX, Section V, Clause 1.
- Adjustment of irrecoverable advances for diet of imprisoned defaulters.—*Ib.*, Section VIII, Clause 3.
- Employment of a temporary establishment for the measurement of an estate preparatory to settlement.—*Chapter XX, Section III, Clause 24.*
- Supersession of old lessee on resettlement.—*Ib.*, Section X, Clause 5.
- Release of a Ward's estate.—*Chapter XXV, Section VI, Clause 4.*
- Raising the upset price of waste land in a District above Rs. 2-8 an acre.—*Chapter XXVI, Section II, Clause 4.*
- Altering the usual sale day of Waste Lands.—*Ib.*, Clause 5.
8. The authority of the Board of Revenue is necessary, and Powers of Board sufficient, in the following instances:—
- Employment of an Assistant or a Deputy Collector to make awards or appoint arbitrators under Act VI of 1857.—
Chapter I, Section III.
- Fees to arbitrators under that Act, above Rs. 32.—*Ib.*, Section VI, Clause 7.
- Admission of charges for lands taken up for public purposes.—
Ib., Section XI, Clause 3.
- Transfer of charges from one detail of a Budget Section to another.—*Chapter II, Section VI, Clause 2.*
- Allowance to District Receivers for exchange of copper receipts into silver.—*Ib.*, Section XII, Clause 5.
- Grant of copies of official correspondence about law suits.—
Chapter III, Section III, Clause 17.
- Adjustment of law charges above Rs. 500.—*Ib.*, Clause 24.
- Nomination of Government Pleader in High Court.—*Ib.*, Section V, Clause 2.
- Nomination of District Government Pleader.—*Ib.*, Clause 3.
- Punishment of Government Pleader above 3 months' suspension, or a fine of three months' pay, and short of dismissal.—*Ib.*, Clause 4.
- Appeals to Privy Council in Wards' cases.—*Ib.*, Section VI, Clause 6.
- Formal sanction of establishments for the division of estates.—
Chapter IV, Section II, Clause 5.
- Compensation for recalling an Excise License under the Fixed Duty system.—*Chapter V, Section II, Clause 15.*
- Employment of Preventive Establishment at cost of Licensed Distiller.—*Ib.*, Section VI, Clause 8.

- Fee for retail of rum.—*Ib.*, Section IX, Clause 2.
- Establishment of a Public Central Distillery.—*Ib.*, Section XI, Clause 3.
- Rent and Ground Rent of ditto.—*Ib.*, Clause 7.
- Fixing the rate of duty to be levied on Country Spirits.—*Ib.*, Clause 27.
- And of the fee for the use of a Central Distillery.—*Ib.*, Clause 39.
- And of retail license fee for sale of Country Spirits.—*Ib.*, Section XII, 8 and 9.
- The selling price of Opium.—*Ib.*, Section XIV, Clause 3.
- The disposal of large quantities of confiscated Opium.—*Ib.*, Section XIV, Clause 12.
- The retail license fee for sale of Gánja.—*Ib.*, Section XVII, Clause 27.
- And the duty on Gánja.—*Ib.*, Clause 28.
- Disbursement of Excise forfeitures in appealable cases.—*Ib.*, Section XVIII, Clause 5.
- Exaction of more than the authorized security from Excise Officers.—*Ib.*, Section XIX, Clause 1.
- Communication to Subordinates of Commissioners' Reports about character.—Chapter VI, Section III, Clause 8.
- Continuance of Establishment of Deputy Collector, after his death or removal, to close records.—*Ib.*, Section VI, Clause 11.
- Adjustment of Travelling allowances in Commissioner's Office.—*Ib.*, Section VIII, Clause 9.
- Reduction of Establishment.—*Ib.* Section X, Clause 2.
- Sale of Government Estates.—Chapter VII, Section II, Clauses 4, 8, 9, 17, and 19.
- Removals of Estates from the Roll.—Chapter VIII, Section III, Clause 1.
- Transfer of Estates from one District Roll to another.—*Ib.*, Section V, Clause 1.
- Abatements of Revenue.—*Ib.* Section VII.
- Incorporation, with parent Estate, of alluvial accretion.—*Ib.*, Section VIII.
- Remission of balances of land revenue due from estates on the Fixed Department of the Roll.—*Ib.*, Section XIV, Clause 4.
- Suspension of Revenue (General).—*Ib.*, Clause 7.
- Purchase of tents.—Chapter IX, Section IV, Clause 1.
- Borrowing elephants for the public service.—*Ib.*, Section VI, Clause 10.
- Continuance to heirs, of hereditary pensions.—Chapter X, Section I, Clause 1.

Payment of arrears of territorial or political pensions undrawn for more than a year.—*Ib.*, Clause 3.

Restoration of pension lapsed for non-attendance.—*Ib.*, Clause 4.

Issue of Circular Orders and Rules.—*Chapter XI, Section I.*

Adjustment of Commissioners' contingencies up to Rs. 500.—*Ib.*, Section IV, Clause 1.

Refunds of all kinds with interest.—*Ib.*, Clause 12.

Withdrawal of pledged securities from the Bank of Bengal.—*Ib.*, Clause 17.

Takāvi allowances.—*Ib.*, Clause 18.

Transfer of entries in account.—*Ib.*, Clause 19.

Expenditure for keeping Records in order.—*Chapter XIII, Section VII, Clause 1.*

Institution of Resumption suits.—*Chapter XVII, Section II, Clause 1.*

Appointment of Stamp Vendors on Credit.—*Chapter XXI, Section IV, Clause 8.*

Postponement of survey of interior details.—*Chapter XXIII, Section II, Clause 19.*

Modification of Survey Establishment.—*Ib.*, Section XII, Clause 4.

Transfer of establishment from one party to another.—*Ib.*

Farming of Wards' estates.—*Chapter XXV, Section 1, Clause 5.*

Sale of portion of Wards' estate in liquidation of debt.—*Ib.*, Clause 6.

Investment of Wards' surplus otherwise than in Government Securities.—*Ib.*, Clause 9.

Charges of all kinds against the Wards' Rate.—*Ib.*, Section V, Clause 8.

Sanction of establishments payable from the Rate.—*Ib.*, Clause 9.

Relaxation of rules restricting shape of lots of Waste Land.—*Chapter XXVI, Section I, Clause 3.*

Relaxation of Clearance conditions in favor of applicant for Redemption.—*Ib.*, Section VI, Clause 5.

9. The authority of Government is necessary in the following matters :— Powers of Government.

Appointment and removal of Government Pleaders.—*Chapter III, Section V, Clauses 2 to 4.*

Appeal of Government cases to Privy Council.—*Ib.*, Section VI, Clause 6.

Forfeiture of Excise Deposit by Distillers.—*Chapter V, Section VI, Clause 3.*

Leave of absence to Executive Officers.—*Chapter VI, Section VII, Clause 2.*

Payment of salary to suspended Officers.—*Ib., Section IX, Clause 2.*

Establishments; subject to report to Government of India.—*Ib., Section X, Clause 1.*

Expenditure for improvement of Government Estates.—*Chapter VII, Section III, Clause 3.*

Grant of Titles (Supreme Government).—*Chapter IX, Section V, Clause 3.*

Grant of Service Pensions.—*Chapter X, Section II, Clause 5.*

Adjustment of all contingencies above Rs. 500.—*Chapter XI, Section IV, Clause 1.*

Issue of notices under Embankment Law.—*Ib., Section VI, Clause 1.*

Disposal of Escheats.—*Ib., Section VII, Clause 4.*

Sale of an Estate in execution of decree of Civil Court.—*Chapter XIX, Section VII, Clause 6.*

Fixing rates of Carriage for Troops.—*Chapter XXIV, Section I, Clause 10.*

Compensation for injury done to crops by Troops encamping.—*Ib., Section III, Clause 4.*

SECTION X.—ROUTINE.

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| Relief of Officers. | 1. In order to relieve Revenue Officers, as far as possible, of the mechanical labour of signing papers, the following practice is authorized:— |
| Head Clerk. | 2. The <i>Head Clerk</i> may authenticate, with his English signature, copies of letters, statements, decisions, &c. |
| Sarrishtadár. | 3. The <i>Sarrishtadár</i> may sign orders of the following descriptions if they have been passed in his presence:—
To file papers in a case or record them in the Office.
To return exhibits, &c., to the owners.
To give copies of decrees, judgments, or papers.
Calling for a report or explanation from any Ministerial Officer.
Making over papers of any description to the Ministerial Officer concerned. |
| Exception. | 4. If, from adventitious circumstances, the date or character of an order is likely to be important, the Executive Officer should himself sign it. |
| No reports. | 5. Reports from one branch of an Office to another should be avoided. |
| Board's and Commissioners' Offices. | 6. The Head Assistants of the Board of Revenue, and Assistants to Commissioners, are authorized to sign reminders, dockets, and other formal letters, and to authenticate copies, &c. |

SECTION XI.—TRANSFER OF CHARGE.

1. Whenever the transfer of a Collectorate or Treasury from Report one Officer to another is reported, the cause of the transfer is to be stated.
2. An Officer taking charge of a Collectorate should examine Procedure particularly the state of the camp equipage and of the library.
3. An Officer delivering over charge, whether of a Collectorate Memorandum or a Commissionership, is to furnish to his successor, for transmission to superior authority, a list of all existing arrears of business, and a memorandum, for the annual report, of his opinion of the official character and conduct of his subordinates to the date of his quitting Office.
4. An Officer taking charge of a treasury is always to as- Charge of certain the amount of the cash balance by passing the coin through treasury. the scales.

SECTION XII.—WILD ANIMALS.

1. The following is the scale of rewards sanctioned for the des- Rewards for truction of noxious wild animals :— full grown beasts.

	Generally.	Midnapore and 24. Pergunnahs.	Hazaribagh.	Assam.	Balasore and Cuttack.	Cachar.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Tigers	5	10	5	5	5	7
Leopards & Bears ...	2½	2½	2½	2½	2½	2½
Hyenas	2	2	2	2	2	2
Elephants ... ..	...	...	...	10	...	...
Rhinoceros ... ..	...	...	...	5	...	...
Buffaloes ... ..	...	...	...	2½	5	...
Wolves ... ..	...	...	2½	...	...	...

2. For the destruction of cubs or calves of the above animals, For cubs. one-third of the full reward is to be paid.
3. Great precaution is to be exercised against fraud. The re- Precaution. ward is to be paid only upon the production of the skull, which must be effectually destroyed, or so disposed of that the reward may not be claimed a second time.

SECTION XIII.—MISCELLANEOUS.

1. A Collector may satisfy the undisputed claims of parties Payments to claiming to be the legal representatives of deceased creditors of the heirs of State to sums of one hundred Rupees and under, without requiring deceased creditors the production of a certificate under Act XXVII of 1860. There must be, of course, no doubt as to the money being due to the estate of the deceased, and as to the right of the claimant. In no case may more than one hundred Rupees be paid away without a certificate.

- Advocate General. 2. Revenue Officers may consult the Advocate General, on points of English Law, through the Board of Revenue only.
- Attachments by Sheriff of Calcutta. 3. Upon receipt of a notice from the Sheriff of Calcutta attaching money, in a Collector's hands, belonging to private individuals, the Collector is to send a simple acknowledgment of the receipt of the notice. He is, then, immediately, to communicate to the Solicitor to Government the circumstances under which the money came into his hands; the conflicting claims, if any, which have been made to it; and his reasons, if any, for thinking that the money should not be paid to the Sheriff. This information is to be furnished in so complete a shape as to enable the Solicitor, without delay, and without further reference, to prepare an affidavit to be sworn by the Collector, if it should be thought advisable to show cause against any rule *nisi*, for the payment of the money, being made absolute. The Collector must be careful, meanwhile, to confine himself to acknowledging the notice. He must not pay away the money without specific instructions from a competent authority; or he may render himself personally liable for the amount.
- Contracts of Government. 4. Contracts in the Mufassal, to which Government is a party, are to be executed, according to established custom, in the name of the Government (Sirkár). The Act of Parliament which regulates the making of contracts by the Government, to which English Law is applicable, is appended to Circular Order No. 21 of 1863.
- Fisheries in navigable rivers. 5. The Government has the right of fishery in all navigable rivers which are public property, unless the right has been granted or leased to some individual. Collectors should report any cases in which they think this inherent right of the State should be asserted.
- Performance of specific order. 6. The performance of any specific order of a superior Officer is always to be specially reported.
- Powers of Attorney. 7. All *General Powers of Attorney* authorizing Agents to act in any Revenue Office, and on behalf of any one, are to be copied, at length, in Register No. 54, the copy being attested by the Sarrishtadár, by the Attorney himself, by two witnesses, and by the District or Sub-divisional Officer.
- Effect of general power. 8. A General Power of Attorney cannot give authority to an Agent to represent his principal in any judicial proceedings, such as Rent Law Suits, &c. A special power must be produced every time the Agent so appears.
- Payments upon such a power. 9. No payment of money is, on any account, to be made to an Agent for another party until the Disbursing Officer, or his Assistant, or Deputy, has thoroughly satisfied himself that the Agent is authorized to receive it.
- Proprietary allowances. 10. In the case of estates managed directly, or let in farm, Commissioners are competent to authorize payment, to the disseised proprietor, of an allowance to an amount not exceeding 10 per cent,

(Executive.)

on the net collections. They are also competent to sanction compensation to proprietors for loss of settlement in Bádsháhí tenures settled with the máfidárs under the rules for the attachment of such tenures. (See Appendix 16, Chapter XX).

11. If a joint receipt from all the shareholders cannot be obtained, proprietary allowances may be paid separately to the individuals entitled, if there is a record of their share in Registers A or B, and if their right to receive the allowances is undisputed.

12. Refunds of current deposits may be made upon the authority of the Accountant General. A Commissioner may sanction Refunds rendered necessary by any orders that he has legally passed. All other refunds require the authority of the Board of Revenue, who will inform the Accountant General of any Refunds that they may authorize. The Board may sanction interest upon sums refunded.

13. If an application for the refund of a deposit that has been credited to the Government, appear to require special orders, it should be submitted to the Board of Revenue, through the Commissioner; otherwise, and ordinarily, it should be addressed to the Board direct; and the Board will forward it, after sanction, to the Accountant General. The following particulars must be given in all such applications:—(a.) Reference to the Registers showing number of original deposit, and of any subsequent entry in which it has been included.—(b.) Nature of the deposit.—(c.) Date of deposit.—(d.) Reasons why it has not, hitherto, been applied for.—(e.) Name of present applicant, and, if he be not the original depositor, the grounds upon which it is proposed to pay the money to him.—(f.) Certificate of Collector that, after due enquiry, he finds the refund applied for to be just and proper.

14. In recommending refunds, whenever there has been any delay, the Commissioner must ascertain the cause and report the Officer responsible.

15. Whenever lands are granted, either wholly or in part, revenue-free, a condition of resumption, in case of misconduct, is to be inserted in the title-deed.

16. All lands declared to be revenue-free should be immediately entered in Register C.

17. Securities lodged in the Bank of Bengal cannot be drawn without the orders of the Board of Revenue. Securities deposited as a pledge for the payment of revenue or rent, should be retained in the Collector's own custody, so as to be available for sale at any time without delay.

18. Commissioners cannot sanction takávi advances under Regulation II of 1793, Section XXIII. The authority of the Board of Revenue must be obtained for such advances.

19. The Board is authorized to sanction transfers from one head of account to another.

CHAPTER XII.

Practice and Procedure.

(Judicial.)

SECTION I.—APPEALS.

General powers of Board.

1. The Board of Revenue is competent, with or without appeal, to call for, revise, or alter, any proceedings of a Commissioner or other subordinate Revenue authority not made final by law. Commissioners must receive, and transmit to the Board, petitions of appeal against orders passed by them in all cases in which an appeal lies. An authenticated copy of the order must accompany the appeal. It is not requisite for a Commissioner (except in "Division" cases), in forwarding such petitions for the Board's orders, to make a report in English, until called upon to do so.

Appeals to Board must be of the nature of Special Appeals.

2. Appeals from the orders of a Commissioner confirming or altering the orders of a Collector, are, however, received by the Board, as of course, only in cases in which there is no remedy in the Civil Courts. In all other cases, the appeal must be of the nature of a special appeal in a Civil Court, *i. e.*, the ground of appeal must be a disputed point of law or revenue practice. The points raised must be certified in brief, on the back of the petition.

Limitation of such Appeals.

3. Appeals must be made to the Board of Revenue within *one* month of the date of the Commissioner's order appealed against, deducting the time occupied in obtaining copy of the order. To enable the Board to calculate this deduction, the Rule in Section II, Clause 17, must be carefully observed by Commissioners. The Board have a discretion to admit an appeal after time.

Commissioner not to forward irregular Appeals.

4. Commissioners should decline to forward to the Board appeals which do not lie under Clauses 2 or 3; they must particularly ascertain, before they forward any petition, that the certificate required by Clause 2 is properly made.

Nature of report expected from Commissioner.

5. Whenever a report is called for from a Commissioner upon an appeal against his orders, he is expected to draw it up himself, and not to require the Collector to do so. In submitting such reports, Commissioners are always to preface their remarks by a short and clear narrative of the facts, to enable the Board to understand the allegations and answers which follow. The report itself is to be made in double column; the allegations of the appellant being stated, in order, in the left hand column, and the Commissioner's remarks upon, or reply to, each allegation, being entered, in the right hand column, opposite to the allegation to which they refer.

One member will not reverse,

6. The orders of a Commissioner are not, ordinarily, reversed or altered, except upon the concurrent opinion of both the members of the Board.

7. In cases in which the period within which Commissioners are authorized to receive appeals from the orders of their subordinates is not regulated by law, such appeals should, ordinarily, be rejected if not made within one month from the date of the order appealed against. Commissioners have, however, a discretion to depart from this rule. Limitation of appeals to Commissioner.

SECTION II.—EXAMINATION OF WITNESSES; ADJOURNMENTS;
JUDGMENTS, &C.

1. Every witness is to be examined *vidé voce* in open Court, in the presence of the presiding Officer. Public and *vidé voce*.

2. The presiding Officer must not be engaged in any other business whilst the examination of a witness is going on, or whilst any documentary evidence is being read. Officer to attend.

3. If, whilst the examination of a witness is going on, the presiding Officer is compelled to attend to any other business, the examination of the witness must be stayed, as long as such other business is being attended to. Examination to be stayed if interrupted.

4. The examination of a witness must not be interrupted for the purpose of enabling the presiding Officer to attend to other business, unless such business be of an urgent nature. Interruption to be avoided.

5. If the evidence be not taken down by the presiding Officer, he must make a memorandum, in his own handwriting, of the substance of what each witness deposes. Such memorandum must be written, legibly, in the vernacular language of the presiding Officer, or in English, at the option of the presiding Officer, if he is sufficiently acquainted with that language; and it must be signed by the presiding Officer, and dated, and is to form part of the record, and to be always sent up, with the record, to the Appellate Court, in the event of an appeal. Memorandum of evidence

6. Pressure of business is not admitted as an excuse for not making this memorandum; physical inability (the nature of which must be recorded) is alone admitted as an excuse. cannot be excused.

7. It is the duty of every Appellate Revenue Court to examine the memorandum of the evidence made by the presiding Officer of the Court of first instance, and to report to the Commissioner of the Division in every case in which, upon the hearing of an Appeal, or otherwise, it appears that the above rules have not been strictly and properly attended to. Irregularity to be reported.

8. The memorandum made by the presiding Officer of the Court of first instance must, in all cases, form part of the documents to be sent up to the High Court on Special as well as on Regular Appeals. Memorandum to form part of the record.

9. After the examination of witnesses has commenced, the trial is to be proceeded with until all the witnesses on both sides have been examined (those of the party upon whom the *onus* of proof lies being examined first, and then those of the opposite party), and an adjournment of the hearing must not be allowed, except for sufficient cause, which must be recorded. Consecutive examination of witnesses.

- except upon adjournment. 10. Cases may arise in which, from the absence of an important witness, which could not be avoided by the party who requires his evidence, it may be necessary to adjourn the hearing. In such cases the evidence of the witnesses in attendance must be taken; and witnesses must not be detained, or required to attend again, unless for some special reason to be recorded.
- Adjournments to be brief. 11. Whenever an ADJOURNMENT takes place, it is to be for as short a time as possible, regard being had to the circumstances under which the adjournment is granted.
- Cause to be publicly stated. 12. No adjournment must be granted in any case, except *vivā voce*, in open Court. The day to which the case is adjourned, must, in all cases, be stated publicly by the presiding Officer in open Court, and the reason for the adjournment must also be stated and recorded.
- Adjournment list. 13. A list of all cases adjourned, and the day to which each case is adjourned, is to be affixed in some conspicuous part of the Court House.
- Postponement of judgment. 14. If, after all the witnesses have been examined, the exhibits perused, and the parties heard, by themselves or their Pleader, the presiding Officer is not prepared to deliver judgment, he may postpone the delivery thereof until a future day, of which due notice must be given, as required, in the case of civil suits, by Section CLXXXIII, Act VIII of 1859. The witnesses must not be detained.
- Delivery of judgment. 15. The whole of the JUDGMENT, as written, must be pronounced *vivā voce* in open Court, either in the language in which it is written, or in the language used in the Court.
- Record of judgment. 16. Act XXXIII of 1854 requires Officers acting judicially to write only the *final* order in a case in their own hand. This need not be done in open Court; the order need only be dated and signed at the time that it is made or passed.
- not applicable to rent suits. 17. The Act (XXXIII of 1854) here quoted does not, of course, refer to proceedings under the Rent Laws, which are regulated by those laws themselves.
- Preparation of decree. 18. The presiding Officer of the Court in which the judgment is delivered, is held responsible if the decree be not drawn up, in every case, within a reasonable time after the delivery of the judgment; and if certified copies of both decree and judgment are not furnished within a reasonable time after application for the same, and the production of the necessary stamps.
- Date of signature. 19. The presiding Officer is to make a memorandum, on the decree, in his own handwriting, of the date on which he actually signs it, and, on the certified copies, of the day on which they are furnished.
- Punctuality. 20. The presiding Officer of every Court must sit punctually at the hour appointed.

21. A copy of these rules, together with a translation thereof ^{Rules to be} in the vernacular of the District, is to be hung up, ^{in some con-} in some conspicuous part of every Revenue Court, at all times during the sitting ^{hung up} of the Court.

22. No excuse is admitted for any wilful or negligent dis- ^{and obeyed.} obedience of the above rules. District Officers are to report to the Commissioner of the Division every case in which a violation of the same shall come to their knowledge.

SECTION III.—EXHIBITS.

1. The date on which any exhibit is filed in a Court should ^{Date of} be noted upon it, and authenticated by the initials of the Collector, ^{presentation.} or of a Deputy or Assistant Collector.

2. Revenue Officers are to be guided by Sections CXXXV ^{Procedure} and CXXXVI, Act VIII of 1859, in regard to the return of original ^{as to return.} documents filed as evidence in suits in their Courts; that is to say, such documents may be returned without retaining copies, when the time for preferring an appeal from the decision passed in the suit has elapsed; or, if an appeal has been preferred from such decision, then, after the appeal has been finally disposed of. If the documents are returned earlier, copies must be kept,—on plain paper, if the original itself required no stamp under Schedule A, Act X of 1862; or on a stamp of 8 annas, if the stamp upon the original did not, under the said Schedule, exceed 8 annas;—otherwise on a stamp of 8 annas per sheet.

3. A Revenue Officer should impound any paper filed in his ^{Spurious} Court that he considers spurious or forged. ^{exhibits.}

SECTION IV.—QUALIFICATIONS OF REVENUE AGENTS.

(Clauses 1 to 16 are the Rules prepared by the Board of Revenue under Section XXIII, Act XX of 1865.)

1. Any person who has obtained from the Judge a certificate, ^{Judge's cer-} that he is qualified to present himself for examination as a Mukhtar, ^{tificate.} may present himself for examination for the office of Revenue Agent.

2. Any person who can satisfy the Collector of the District ^{Age, educa-} that he possesses the following qualifications, may be admitted to ^{tion, and} examination for the office of Revenue Agent, viz. :— ^{character.}

1st.—That he is a person of good moral character.

2nd.—That he has received a liberal education.

3rd.—That he is not under the age of twenty, nor above the age of thirty-five years, unless he has been previously practising as a Mukhtar, in which case no enquiry ^{as to age is necessary.}

3. Every candidate for examination for the office of Revenue ^{Notice to} Agent must, at least six weeks before the day fixed for the ex- ^{Collector-} amination, give notice to the Collector of the District in which he resides, of his intention to present himself at the ensuing examination.

- Register. 4. The Collector, if satisfied that the candidate is qualified for examination under Clause 1 or 2, is, thereupon, to enter his name, with a description sufficient for identification, in a Register (No. 89); and to furnish to the candidate a certificate to that effect.
- Fee on registry. 5. Before the date of examination, every candidate must pay a fee of Rs. 5 to the Collector of the District, whose receipt for the same is to be endorsed on the certificate described in Clause 4.
- Calcutta. 6. Candidates residing in Calcutta must give the notice, and pay the fees, prescribed in Clauses 3 and 5 to the Collector of the 24-Parganas.
- Examination. 7. The examination is held before such persons as the Government of Bengal appoint to be Examiners under Section XXIV, Act XX of 1865, and according to such Regulations as may be made by the said Government for conducting such examination. The examination is in the following subjects:—
- A. The permanent settlement; the Government lien on land; and the mode in which estates can be brought to sale for arrears of revenue. Regulations I, II, VIII, X, XI, XIV, XIX, XXXVII, and XLIV of 1793, Act XI of 1859.
 - B. The Law of undertenures, and the mode in which the same can be brought to sale for arrears of revenue. Regulations VIII of 1819 and I of 1820. Acts X of 1859, and VIII of 1865, B. C.
 - C. The Law for the division of estates. Regulation XIX of 1814, &c.
 - D. The relation of landlord and tenant. Act X of 1859 and Act VI of 1862, B. C.
 - E. The Law of Evidence. Act II of 1855.
 - F. The Stamp Laws. Acts X of 1862 and XVIII of 1865.
- Fee on enrolment. 8. Any person, who passes the examination, and who desires to be admitted as a Revenue Agent, must pay into the Government Treasury of the District in which he intends to practise, Rs. 8; on presentation of the certificate of the Examiners, and of a receipt for the said sum of Rs. 8, he is entitled to apply to the Collector of the District for, and to receive, a certificate in the form prescribed in Schedule 3, Act XX of 1865, and subject to the conditions of Sections XX, XXI, and XXII of the said Act, which certificate is to be signed by the Collector of the District and delivered to the applicant.
- Reference to Board of Revenue. 9. The application, certificate, and receipt, required by Clause 8, are to be forwarded by the Collector, to the Board of Revenue, with such remarks as he may think fit to make thereon.
- Trapse by delay. 10. If any person, having passed the examination entitling him to be admitted and enrolled as a Revenue Agent, fails to apply for such admission and enrolment, for a period of three years, he will not be admitted and enrolled, unless, by special order of the Board of Revenue, the time for such application shall be extended.

11. Provided that any person who, on the 1st January 1866, ^{Present} had been practising for the term of one year, at least, ^{practitioners.} immediately preceding that date, as a Mukhtar in a Revenue Office, and who can satisfy the Collector of the District in which he has ordinarily practised, that he is a person of good moral character and qualified, by his knowledge of law and procedure, to continue practising as a Revenue Agent, may be admitted to practise in any Revenue Office.

12. The qualifications required by the above rules, are not ^{Non-Regulation.} necessary for Revenue Agents in the Non-Regulation Provinces under the Government of Bengal. Rules for the qualification, admission, and enrolment of such Revenue Agents will be published hereafter.

13. If any person, having been admitted and enrolled as a Revenue Agent neglects to take out a certificate, or, having obtained a ^{Delay in taking out certificate.} certificate, fails to renew it for a period of three years, he is to be suspended, and is not to receive a certificate, or to have his certificate renewed, without further orders of the Board of Revenue.

14. Any person, who, after having been admitted as a Revenue Agent, accepts any appointment under Government, or enters into any trade or other business, must give notice thereof ^{Government appointment after enrolment.} to the Board of Revenue, who may, thereupon, pass such orders as the said Board may think fit.

15. Any person, who holds any appointment under Government, or carries on any trade or other business at the time of his application for admission as a Revenue Agent, must state the fact ^{Before.} in his application for admission.

16. Any wilful violation of any of the above rules subjects ^{Penalty for disobedience.} a Revenue Agent to suspension or dismissal.

17. The Government of Bengal have authorized Commissioners and Collectors to grant the general or special sanction ^{Discretion under Section XXXV.} necessary under Section XXXV, Act XX of 1865, before any person, not an enrolled Revenue Agent, may commence and prosecute any business on behalf of another, in a Revenue Office.

SECTION V.—FEES OF PLEADERS AND REVENUE AGENTS.

1. In pursuance of Section XXXVII, Act XX of 1865, the ^{Scale of fees prescribed.} Board of Revenue are pleased to direct that from, and after, the 1st day of July 1866, the sums which shall be payable by an unsuccessful party in any suit or proceeding in the Revenue Courts and Offices in the Lower Provinces of Bengal, in respect of the fees of his adversary's Pleader, shall be calculated at the rates specified in the following Schedule. If a Revenue Agent, and not a Pleader, has been employed by the said adversary, a deduction of one-fourth part shall be made from the fees calculated as herein directed; and, if, though a Pleader has been employed, the Officer presiding in the Court or Office be of opinion that the employment of a Pleader was unnecessary, and that it would have sufficed to employ a Revenue Agent, the fees shall be calculated as for a Revenue Agent only. ^{Agent to have three-quarter fees only.}

SCHEDULE.

In all suits or applications instituted under Act X of 1859 and Act VI of 1862 B. C., and in all judicial or quasi-judicial proceedings in any Revenue Court or Office.

(a.) If the amount or value of the property, debt, or damages decreed does not exceed Rs. 5,000 :—at 5 per cent. on the amount or value decreed.

(b.) If the amount or value exceed Rs. 5,000, and does not exceed Rs. 20,000 :—on Rs. 5,000 at 5 per cent., and, on the remainder, at 2 per cent.

(c.) If the amount or value exceed Rs. 20,000, and does not exceed Rs. 50,000 :—on Rs. 20,000 as above, and, on the remainder, at 1 per cent.

(d.) If the amount or value exceed Rs. 50,000 :—on Rs. 50,000 as above, and, on the remainder, at $\frac{1}{2}$ per cent.

Provided that in no case shall the amount of any fee exceed Rs. 3,000.

Where value cannot be exactly defined.

2. In suits or proceedings to enforce rights of which the pecuniary value cannot be exactly defined, as, for example, in suits for a kabulyat or pottah, or for abatement or enhancement of rent, or for ejectment or reinstatement, or in proceedings for the division of an estate, if the plaintiff succeed, the presiding Officer of the Court or Office may order the fee of the Pleader or Revenue Agent, for the plaintiff, to be calculated upon the valuation of the claim, or upon such a sum, not exceeding the valuation, as the said Officer may think reasonable, and may fix, with reference to the importance of the subject of the dispute.

Fee when case is dismissed.

3. If any suit, application, or claim is *dismissed* for default, or upon the merits, or is decreed for the defendant, the defendant's Pleader or Agent's fee shall be calculated on the whole value of the suit.

When it is decreed in part.

4. If any suit, application, or claim is *decreed* for the plaintiff as to *part* only of his claim, and, as to the remainder, is dismissed, or decreed for the defendant, the fees allowed to each party's Pleader or Agent shall be calculated upon the value of that part of the claim in respect of which he has succeeded.

When, in a successful suit, the whole damages claimed are not allowed.

5. If, in any suit for damages under the Rent Laws, the plaintiff *fails to recover the full amount* of damages claimed, the defendant shall not be entitled to any allowance for a Pleader or Agent's fee, in respect of the difference between the amount of damages claimed and the amount recovered, unless the presiding Officer of the Court or Office shall be of opinion that the amount claimed for damages was unreasonable or excessive, and shall, for that, or any other, cause (to be specified), direct that a fee for his Pleader or Agent shall be allowed to the defendant. If specially allowed, the amount of such fee shall be calculated upon the amount of damages disallowed to the plaintiff.

6. If several defendants, who have a *joint or common interest*, succeed upon a joint defence, or upon separate defences substantially the same, not more than one Pleader or Agent's fee shall be allowed, unless the presiding Officer of the Court or Office shall otherwise order, for reasons which shall be recorded. If only one fee be allowed, the presiding Officer shall direct to which of the defendants it shall be paid, or shall apportion it among the several defendants in such manner as he shall think fit. When the defence is joint or common.

7. If several defendants, who have *separate interests*, set up *separate* and distinct defences, and succeed thereon, a fee for one Pleader or Agent for each of the defendants who appear by a separate Pleader or Agent may be allowed in respect of his separate interest. Such fee, if allowed, shall be calculated upon the value of the separate interest of such defendant. When several defendants make separate defences.

8. The amount in respect of the fee of an adversary's Pleader or Agent when allowed in any miscellaneous proceeding, or for any other matter than that of appearing, acting, or pleading, in a suit, application, or other judicial or quasi-judicial proceeding, prior to decree, shall be fixed by the presiding Officer of the Court or Office according to the following scale, viz. :— In miscellaneous proceedings.

In proceedings before the Board of Revenue, or in the Court or Office of a Commissioner of Revenue :—Rs. 10 to 80.

In the Court or Office of a District Officer :—Rs. 4 to 16.

In the Court or Office of a Deputy Collector :—Rs. 1 to Rs. 10.

9. In any suit, application, or claim, in any Court or Office of *Original Jurisdiction*, which is *undefended*, the amount to be paid as the fee of the adversary's Pleader or Agent shall be calculated at one-half the sum at which it would have been charged had the suit been defended. Undefended cases.

10. In proceedings for, or consequent upon, the *revival or rehearing of a suit*, the Pleader or Agent's fee, if allowed to the successful party, shall be fixed by the presiding Officer of the Court or Office at an amount which shall not exceed one-half of the amount that would have been allowed by these Rules in case of an original decree. The fee allowed in respect of the revival or rehearing will be irrespective of any fee which may be included in any costs, in respect of the original suit or proceeding, which may be adjudged to the successful party by the judgment, or order, in review. Revolutions or rehearings.

11. The amount to be allowed on account of the fee of an adversary's Pleader or Agent in an *appeal*, shall be calculated on the same scale as in original suits; and the principles of the above Clauses as to original suits shall be applied, as nearly as may be, to appeals. Appeals.

12. When the interest of *several appellants* is *joint*, not more than one Pleader or Agent's fee shall be allowed, unless the presiding Officer of the Court or Office shall otherwise order, for a reason to be recorded. If one fee only be allowed, the presiding Officer of the Court or Office shall direct to which of the appellants it shall be paid, or shall apportion it amongst the several appellants in such proportions as he shall think fit. Joint appellants.

Several respondents.

13. If *several respondents* in one appeal appear by *separate Pleaders or Agents*, in determining whether several Pleaders' or Agents' fees shall be allowed, the presiding Officer of the Court or Office shall be guided by the principles laid down in Clauses 6 and 7.

General discretion.

14. If, in any instance, the payment of fees according to the preceding Clauses shall not appear to the presiding Officer of any Court or Office to be just and equitable, he may exercise his discretion in charging the fee of the adversary's Pleader in such manner as may appear just and equitable; but whenever, in any case other than those provided for in Clause 8, an allowance is made for a Pleader's or Agent's fee, the amount shall be calculated according to the Schedule appended to Clause 1.

SECTION VI.—REGISTRATION OF ASSURANCES.

Form of memo. when registered document is affected by decision.

1. Whenever any Revenue Court passes any decree, or order, in any way affecting any right in immovable property recorded in any registered document, it must, by Section XLI, Act XX of 1866, at the same time, forward to the Registrar, within whose District the document was originally registered, a memorandum, which must be written in the language used in the decree or order. This memorandum should be in the following form:—

- (a.) Names of parties and nature of suit.
- (b.) Such a description of the instrument as will enable the Registrar to trace it.
- (c.) Effect on the instrument of the decree or order.
- (d.) Date of the decree or order, and name and office of the Officer passing it.
- (e.) Signature of the Officer.

And when by any order of Court right in immovable property is affected.

2. Whenever any Revenue Court, by any decree, or order, creates or affects any right in any immovable property concerning which no registered document is before the Court, it must, by Section XLII, Act XX of 1866, send a memorandum to every Registrar within whose District any part of such property is situate. This memorandum is to be written in the language used in the decree, and may be in the form prescribed in the preceding paragraph, except that, for heading (b) must be substituted "A full description of the property as prescribed in Section XXI of the Act."

No memo. of rejecting order.

3. It is to be noted that an order which only *rejects* a claim or an appeal need not be intimated to the Registration Offices.

Registration of Memoranda.

4. A Register (No. 33) must be kept to show the proceedings taken under this order. It is the duty of the Commissioner carefully to ascertain, on his tour of inspection, that this Register is kept up.

Costs of Registration.

5. The following are the paragraphs of the Table of fees prepared by the Government of Bengal and approved by the Government of India, under Section LXXXVI of the Act, which prescribe the costs of registering those memoranda. (*See Section XLIII.*)

(G.) The cost to be paid on memoranda sent by the Civil Courts under Section XLI shall be estimated at Rs. 2 in each case.

(H.) The costs to be paid on memoranda of decrees sent by the Civil Courts under Section XLII shall be estimated on the value of the property affected by the decree according to this scale—

	Rs.	A.
Where the value shall not exceed	25	0 4
Exceeding Rs. 25 but not exceeding	100	0 8
" " 100	500	1 0
" " 500	1,000	1 8
" " 1,000	4,000	2 0
and for every further 4,000 Rupees or part thereof		1 0

[NOTE.—Where memoranda have to be sent to more than one Registrar's Office, the costs, calculated as above, shall be forwarded by the Court to the Office in the District in which the principal part of the property affected by the decree shall be situate, and 1 rupee shall be forwarded to each of the other Offices to which memoranda are sent.]

6. Of the instruments described in Section XVIII, Act XX of 1866, to which Government, or the Court of Wards, may be a party, those described in Clauses 1 and 2 should always be registered. If a District Officer consider it *desirable*, for any special reasons, to register any of the other instruments described in the Section, he is at liberty to do so; but, ordinarily, the Board do not consider that it is necessary.

SECTION VII.—RULES FOR THE SERVICE OF PROCESSES OF THE REVENUE COURTS UNDER ACT V OF 1863, B. C.

1. The peons entertained under these rules are not to be employed upon any duty but the service of processes: except that *salaried* peons waiting their turn, may be used for any miscellaneous work about the Court. Peons required for, or employed upon, any business other than the service of processes, must not be paid from the Process Fund without the special sanction of the Government.

2. On the other hand, all processes which have to be issued at the expense of Government, such as Notices of Deposit, under Section V, Act VI of 1862, B. C., are to be served free of charge, no entry of the cost being made in the accounts of the Office.

3. The peons are divided into two classes, *salaried* and *occasional*. The appointment of every peon, whether *salaried* or *occasional*, must be registered in the manner prescribed by Section III of the Act. Each peon is to wear a badge bearing the number of his name in Register M.

4. As many *salaried* peons are to be appointed as can be kept fully and regularly employed, and no more. Any temporary influx of work, or any work presenting itself during the absence of all the regular peons, is to be entrusted to *occasional* peons. It is not possible to work the system economically if an extravagant staff of *salaried* peons is kept up; or efficiently, without the aid of *occasional* peons.

5. One-third of the *salaried* peons receive six rupees a month each; the rest five rupees each, monthly. The peons to receive the higher salary, are to be selected from among the rest, for intelligence, industry, and good behaviour generally.

6. Peons, employed occasionally, are to be paid, at the rate of four annas each, for every day that they are actually employed.

Promotion of occasional peons. 7. Upon a vacancy occurring in the ranks of the salaried peons, it is to be filled by transfer of the most meritorious of the occasional peons, due regard being had to seniority.

Salary of Názir. 8. The pay of the Názir is debitable to the Process Fund, and an addition of five rupees monthly is made, from the same Fund, to the pay of every Sub-divisional Názir.

and of Bakshis. 9. Bakshis may be appointed at Head-Quarters, and at each Sub-division, upon the authority of the Commissioner of the Division, when there are sufficient funds at the credit of the "PROCESS FUND" in the District to bear the charge. A Bakshi receives, ordinarily, ten rupees monthly.

Belts and badges. 10. Belts and badges may be supplied to the peons when necessary, the expense being charged to the "PROCESS FUND."

Employment of occasionals. 11. NO OCCASIONAL PEON IS TO BE EMPLOYED, ON ANY ACCOUNT, IF A SALARIED PEON IS AVAILABLE.

Peons to be employed in regular turn. 12. With this proviso, the peons are to be employed in regular turn: *i. e.*, upon a process offering, the peon who has been longest in waiting is to be employed on its service, unless, *for some special reason, to be recorded, on each occasion*, by the Officer at the head of the Court, it be considered expedient to employ a particular peon out of his turn.

Many processes to be carried on each journey. 13. Every effort is to be made to serve as many processes, as possible, by each peon, so as, in every way possible, to economize the labor of the peons. The Názir is to be held personally responsible that this is done; and any neglect of that Officer in this respect is to be severely punished.

Distance to be exacted. 14. Any peon, regular or occasional, who does not, when on duty, travel, at least, 12 miles in the day, is to be called strictly to account, and, if he is found guilty of indolence, to be at once dismissed. The Board expect each man to travel 180 miles in the month. If this is not accomplished, the reason must be explained.

No waiting. 15. No peon is to wait anywhere for the attendance of the party or his agent; but if, upon reaching the place where the process is to be served or executed, he finds the party or his agent not present, he is, after obtaining, if possible, a certificate to that effect from any two respectable inhabitants of the place, immediately, to return.

Fees to be levied. 16. The following fees are to be levied for the service of each process, besides charges for boat-hire, ferries, postage, &c., which are to be paid separately, as provided in Clauses 21 and 22.

For single processes. 17. If the distance of the place of service, or execution from the Court whence the process is issued, calculated, not as the crow flies, but by the road the peon must travel, does not exceed 10 miles 8 annas.
 If the said distance exceeds 10 miles, but is less than 25 miles 1 rupee.
 And if the said distance exceeds 25 miles 2 rupees.

For more than one process. 18. For every additional process after the first, *issued at the instance of the SAME party, and carried by ONE peon, over ONE road*, the fee is to be one-fourth of the rates above specified. In such

cases, the whole fees levied for all the processes so carried for one party, are to be charged, for the purpose of fixing costs, in equal shares, upon all the processes so carried. The processes here referred to are *separate processes*. It must be borne in mind that Act VIII of 1859, Section CXLIX, authorizes the insertion, *in one summons*, of the names of any number of witnesses whose evidence is required in one case. A single fee only can be levied for the issue of one such summons, however many names it may contain.

19. If a peon is detained at the place of service for more than 24 hours, at the request of the person at whose instance the process was issued, or of his agent, such person, or agent, must pay, then and there, demurrage at the rate of five annas a day. Unless this demurrage is prepaid, the peon must not wait. No demurrage is to be charged if the delay is not due to the person or his agent.

20. All sums levied under the preceding Clauses are to be credited to the Government, to form the fund prescribed in Section IX of the Act.

21. In addition to these fees, the actual charge which must be incurred, if it is necessary to employ boats or cross ferries, is to be levied from, and paid by, the person at whose instance the process is issued, before issue of the process. If a peon carries more than one process, whether for one party, or for several parties, the sums leviable by this clause are to be charged, for the purpose of fixing costs, in equal shares, upon all the processes carried.

22. Whenever it may seem desirable to do so, the Court issuing a process, may direct that it shall be transmitted, either to any other Court in the same District for service or execution by one of the peons attached to that Court, or to the address of any peon already in the interior of the District for execution by him. The postage shall, in such cases, be prepaid by the person at whose instance the process is issued, and charged as costs upon the process.

23. A Table in the following form, signed by the presiding Officer, showing the fees and charges leviable for the service or execution of a single process at every principal place in its jurisdiction, and the amount chargeable for ferries or boats for the journey thither, is to be suspended in each Court. This Table is to be approved by the Commissioner of the Division, and must not be altered without his sanction :—

AUTHORIZED CHARGES FOR THE SERVICE OR EXECUTION OF THE PROCESSES OF THIS COURT.

Name of Place.	Distance from Court.	Fee chargeable for the service of single process.	Charge for ferries and boat hire.	Total.
1	2	3	4	5

Court of

A. B.,

Collector or Deputy Collector.

Registration processes. 24. Processes issued under Sections XXXVII, Act XX of 1866, are, by Section XXXVIII, to be served by the registered peons of the Revenue Courts, the fees being credited to the Revenue Peons' Fee Fund. The rules contained in this Section are applicable, in all respects, to the service of such processes.

Protection from arrest. 25. Persons in attendance on a Criminal Court on bail to answer to a criminal charge, and persons in attendance on a Revenue Court to defend a suit or claim, are protected from arrest under civil process. The protection will last only so long as the party is in actual attendance on, or coming to, or returning from, the Court.

SECTION VIII.—SERVICE OF PROCESSES IN CALCUTTA.

To be sent to Sheriff. 1. Processes for execution in Calcutta, under Act XXII of 1840, are to be forwarded, by post or otherwise, to the Deputy Sheriff, with a request that, after obtaining the needful endorsement of one of the Judges of the High Court, he will proceed with the execution of the process.

Accompanied by translation. 2. In accordance with the provisions of Section I of that Act, every process must be accompanied by a certified translation in the English language. This translation should be worded, in the case of Rent Law processes, in the original English form appended to Act X of 1859, or to Chapter XVI of these Rules, as the case may be.

Fees. 3. The following is the Table of fees now in force under Act VIII of 1852, for the execution of processes in Calcutta—(See Circular Order of the Sadr Court, No. 21, dated 7th October 1852).
 On each Summons, Subpœna, Notice, and Proclamation... Rs. 2
 On each Warrant, and Writ of Execution against the person
 or effects „ 4

And expenses to be remitted. 4. The fees for the service of the process, and, if it is a summons to a witness, his travelling expenses, deposited, if his evidence is required in a Rent Suit, under Section CXLVI of Act X of 1859, must be remitted to the Deputy Sheriff with the process.

Agent to be in attendance. 5. A person must attend at the Deputy Sheriff's Office to point out any person upon whom a process is to be served; and, if the process is a writ of execution, under Act X of 1859, against movable property, the judgment-creditor, or his agent, must, under Section LXXXVII of the Act, attend to point out the property to be seized to the Sheriff's Officer.

SECTION IX.—MISCELLANEOUS.

Petitions. 1. Petitions are, as a general rule, to be received, and business is to be transacted, by a Collector, in open Court only. Petitions are to be received *daily*.

Illegible petition not to be received. 2. No petition, or application of any sort, is to be received, which is not so written as to be readable by any person acquainted with the character. Legible writing may occupy the writer an additional five minutes of his time, for which the public do not pay; the time of many public Officers will be saved, for which the public do pay.

3. The names of heathen gods are, on no account, to be prefixed to any proceeding held, or process issued, by any Officer of Government.

4. *Unauthenticated* copies of any papers filed in the Revenue Courts in a *pending* cause, are to be furnished, on plain paper, to any of the parties to the cause or their agents, who may apply for them, on their supplying paper and depositing the fees of the licensed copyist.

5. Revenue Officers can only require solemn declarations in cases required by law to be conducted under the forms of judicial procedure in public Court; and in cases in which authority to administer an oath is expressly provided by law, such as—

Section XXXII, Regulation X of 1793, relating to Wards of Court.

“ X, ” VIII of 1809, charges against ministerial officers.

“ XVII, ” XIX of 1814, of Division Amins, &c., &c.

6. The Board supply to each Divisional, District, and Sub-divisional, Officer as many copies as he requires for the use of his Office, of a SELECTION, which they issue monthly, of such decisions of the High Court as bear upon the duties of Officers in the Revenue Department.

7. These monthly Selections are to be carefully kept and bound into volumes as the Board may direct.

8. Slips, containing printed abstracts of such of these decisions as bear upon the Rent Laws, are furnished by the Board, from time to time, for insertion, each in its proper indicated place, in the “ LAW OF LANDLORD AND TENANT.”

SECTION X.—STAMPS.

1. The practice of receiving on plain paper, accompanied by the value of the proper stamp, documents which the law requires to be written on stamp paper, is strictly forbidden.

2. But when Stamp Papers are filed in blank, in order to make up the value prescribed for judicial papers, the blank portions of these papers are to be destroyed by a zig-zag cut, so arranged as to cut off the greater part of the blank paper, but at the same time to retain both the bi-colored stamp, and the Treasury Counter-Stamp, which should be left connected by a narrow slip of paper.

3. All stamps filed and not liable to be returned, should be punched by the Sarrishtadár or other Officer receiving them, and Officers of all grades, when signing the order for filing, are to see that this Rule is observed.

4. Collectors should bring to the notice of the Commissioner, any cases in which the duty of punching stamps, filed and not liable to be returned, has been omitted.

CHAPTER XIII.

Records.

SECTION I.—ENGLISH CORRESPONDENCE.

Register of receipts and issues.

1. Separate Registers (Nos. 85 and 86) are to be kept for letters received and issued; a new series of numbers being commenced, in each, on the 1st April in each year. In the Commissioner's Office separate parts of these Registers must be kept for each District in the Division.

Monthly bundle

2. All letters and drafts are to be tied in bundles, according to the date of receipt or dispatch, the latest being placed at the top, and the earliest at the bottom, of the bundle. A separate bundle is to be made for each month of the year.

in a Commissioner's Office for each District.

3. In a Commissioner's Office there must be a separate monthly bundle for each District, and a separate bundle for letters connected with more than one District, or for those which, for special reasons, cannot conveniently be placed in the monthly bundle of any District.

Current bundles.

4. So long as a subject is under discussion, all letters received and sent connected with that subject are to be tied up together. As soon as the correspondence is brought to a close, the bundle is to be broken up; and each letter put in its place in the monthly bundle to which it may belong. Letters not connected with any particular subject are to be put, each in its place, in the monthly bundle as soon as disposed of.

Multiplication of bundles to be avoided.

5. It cannot always be, immediately, determined whether letters should be kept separate, or placed, at once, in the monthly bundles; the number of separate bundles has, therefore, always a tendency to increase. To prevent this, an intelligent writer, should, once a quarter, examine all the bundles of current business, and break up the bundles, arranging, in their proper places, all the letters connected with subjects disposed of.

Exceptional cases,

6. A series of correspondence, containing discussions on any matter of general interest, or connected with any great case to which constant reference, for a long period, may be expected, may be treated as exceptional. By placing the correspondence on such subjects in the monthly bundles, trouble would be increased rather than saved. In such cases, the correspondence is to be kept together in files, and a Register (No. 87) kept of such files. A column is provided in Registers Nos. 85 and 86 for the entry of the number of such files against each letter contained in it. The number entered in this column will, immediately, guide the Record-keeper to the file in which a letter is; and, if there is no number, the Record-keeper will, at once, know that the letter is in the monthly bundle.

7. It is left to the discretion of the Officer in charge of the records to determine which are exceptional cases, but the Board desire to caution all against allowing this arrangement in separate files to become the rule, instead of the exception. At first a little searching and other trouble may be saved by having separate files; but, if permitted to accumulate unnecessarily, they will, in the course of years, occasion great embarrassment.

8. The files must be arranged on the shelves according to their dates and numbers in the Register.

SECTION II.—ARRANGEMENT OF RECORDS.

1. In the arrangement of the records of a District, the principle followed is to keep together, as much as possible, the papers connected with each estate, or, if the estate is extensive, each division of an estate. As a general rule, therefore, the arrangement is by parganas, and by estates.

2. A separate shelf, or space, is set apart for each pargana and the name of the pargana clearly and durably written on the front of the shelf or shelves, on which the records of that pargana are arranged. Periodical Returns, and papers of a general nature, have a separate press assigned to them.

3. It sometimes happens that estates, or, more frequently, portions of estates, are situate in one Collectorate, as defined by Section III, Act VI of 1853, and borne upon the Revenue Roll of another. In such a case, the records should be kept in the Record Office of the Collectorate within which the lands lie; not in the Record Office of the Collectorate upon the Revenue Roll of which the estate is borne.

4. The records of lands situate as described in the preceding clause (i. e., not belonging to estates borne upon the Revenue Roll), should be arranged, by estates, in the space allotted to the pargana to which they belong, in a different series from that of the estates borne upon the Revenue Roll.

5. All cases of whatever nature, connected with one estate, are to be kept together. Each case is to be tied up separately (between boards, not in cloth), and all the cases of one estate are to be included in one bundle, and, with each bundle, a list of the cases enclosed therein (not the papers, but merely the cases), and the date of the year in which they occurred, is to be put. When any fresh case is added, the name and date is to be added to the list. This rule does not apply to papers separated off for eventual destruction. (See Section IV, Clause 6, &c.)

6. To each case is to be attached a fly-leaf, on which a list of the papers of the case is to be inscribed, with a suitable heading descriptive of the nature of the case, the name of the estate and pargana to which it pertains, and (if the space will admit of it), the names of the principal parties concerned.

- General Register of the Office. 7. From the lists of contents of the bundles prescribed in Clause 5, a Register is to be kept up for each shelf or almirah, and, from these, again, a General Register (No. 66) of the whole contents of the Record Office.
- Minor Register of each shelf. 8. The minor Registers of the contents of each shelf are, *mutatis mutandis*, in the same form as the General Register. In fact the latter is little more than a combination of these separate Registers.
- Exceptional arrangements allowed. 9. Where arrangements upon these principles may be impracticable, such other arrangement as is more suited to the condition of landed property in the District, may be introduced. The object is, that it should be known what papers are in the Office, and where they are to be found. Uniformity, though desirable, is not to be enforced at an expense of time and trouble which may be saved by adapting the arrangement to the circumstances of any District.
- Valuable documents. 10. All quinquennial papers, and rent-free Registers, copies of title-deeds, &c., and other valuable documents, are to be kept, under double lock and key, either in a wired rack, or in a separate almirah, the front and sides of which must be furnished with wire-work, so as to admit the free circulation of air.
- Survey Records. 11. The Survey Records, which admit of arrangement by villages, are not to be mixed up with those relating to ordinary matters connected with land revenue, but are to have separate Presses and separate Registers. All pargana volumes, Estate and Village Registers, and such documents as consist rather of volumes than loose sheets tied together, must have a distinct shelf, with a separate list forming an Appendix to the General Survey Register No. 67. The Survey Records and Maps must be specially inspected and mentioned in the Commissioner's Report of his visit to the Collector's Office.

SECTION III.—CURRENT RECORDS.

- Departmental Officers. 1. The business of a Collector's Office is divided into departments, a Ministerial Officer being placed at the head of each department, and held responsible for all the papers of every case in his department until it passes into the hands of the Record-keeper under Clause 4. An Officer may be in charge of more than one department.
- Each to have separate press. 2. A separate press, or other fit receptacle for the secure preservation of papers, is to be assigned to each department of business, the key of which is to be in the custody of the Officer in charge of the department.
- Sarrishtadár to distribute and supervise. 3. The Sarrishtadár is responsible that the papers daily received are daily made over to the Officers in charge of the different departments, and duly filed and entered on the fly leaves and in the books, and disposed of with due care and attention to arrangement. It is the duty of the Sarrishtadár, also, to see that cases required for the Collector's proceedings are duly brought forward by

the Officers in charge of the departments, at the times appointed, and that each case, or paper, is returned daily to the proper department before the Office breaks up.

4. A book is to be kept by the Officer in charge of each department, in which he is to enter every case as it is instituted. The record of every case, as soon as a final order has been passed, and the measures necessary for due execution completed, is to be, immediately, made over, without reference to order of time, to the Record-keeper, and the date of transfer is to be written against the entry of the case in the departmental book. The Record-keeper must receive every completed case whenever tendered to him, signing the entry in evidence of his having received the case. The Sarrishtadár is responsible for these instructions being duly attended to.

5. When any case is required from the Record Office for reference, the Officer of the department in which it is required is to give a note to the Record-keeper, specifying the case required. The record is immediately to be furnished, and the note kept in the bundle. On the return of the record, the note is to be given up and cancelled.

SECTION IV.—CLASSIFICATION OF RECORDS.

1. Before the record of a case is made over to the Record-keeper, the papers of which it consists are to be divided into three separate files, A, B, and C, according to the classification given in the Appendix. A contains all papers which are of importance enough to be *permanently* preserved; B consists of such papers as may be destroyed *after twelve years*; and in file C are placed papers which need not be kept for more than *two years*.

2. The A papers are not to be marked; but each Officer in charge of a department is to be supplied with two Stamps (B and C), with which he is to mark every paper of the other classes.

3. Two fly-leaves are to be annexed to each case. On one is to be entered the description of every paper filed in the case. These entries are to be made daily by the responsible Officer, as the papers are filed, and in the order in which they are filed. This fly-leaf must never be changed, and the writing of it must not be deferred till the case is ready for transfer to the Record-room. Before being transferred, the description of each paper on it should be marked with the letter designating the file in which it is to be placed under Clause 1.

4. The second fly-leaf (*See Section II, Clause 6*) is to be prepared when the case is ready to be handed over to the Record-keeper; in it all the papers which have been filed in the case must be entered, classified under their respective letters. As these fly-leaves are permanently kept, they will, at once, indicate in which file any required paper is to be found; or that it has been destroyed.

Check by Record-keeper. 5. It is the duty of the Record-keeper to check the classification made by the departmental Officers, and not to place any case on the racks until he has satisfied himself that the papers have been correctly distributed into the three files.

Distribution in Record-room. 6. Files A and B are to be deposited, together, in the place on the racks which properly belongs to the case. File C is not to be put with files A and B ; but on a separate rack set aside for all C papers promiscuously.

Arrangement of C papers 7. The arrangement of the papers on the rack assigned to C files is not to be by parganas and estates, but according to dates of decision and classes of cases, thus :—

Shelf for Cases decided in January 1866, subdivided into as many bundles as there are classes of cases.					Shelf for Cases decided in February 1866, subdivided into as many bundles as there are classes of cases.				
Sales.	Rent Suits.	Mutations.	Divisions.	&c. &c.	Sales.	Rent Suits.	Mutations.	Divisions.	&c. &c.

explained. 8. For instance, if one shelf be allotted to the cases decided in January, one bundle on that shelf will contain the C papers in all cases of Sale ; another the C papers in all Rent Suits ; and so on ; there being as many bundles as there are denominations of cases. Again, within the bundles, the files of the cases will be arranged according to the date of their decision within the month. From the shelves thus arranged, the Record-keeper and his Assistants will have no difficulty in finding any file which may be required for reference.

Destruction of C papers 9. In January of each year, the Record-keeper will take down from the shelves all the bundles of C papers which are more than two years' old, and destroy them in a mass. No further examination will be required, if the rules as to classification have been strictly adhered to.

and of B papers. 10. Similarly, in January of each year, the Record-keeper will, under the Collector's sanction, destroy all the B papers which have completed their twelfth year. To get out these papers, it will be necessary to open the bundles containing them ; but Register No. 66 will, at once, show in what bundles B papers are to be found which have completed their twelfth year, so that no bundles need be, unnecessarily, taken down and opened.

Destruction to be annual. 11. It will be understood that no C paper must be destroyed until two complete calendar years have elapsed since the decision of the case. Records are to be destroyed once a year only, in January. The destruction made in January of any year will comprise no cases which were decided later than the 31st December of the third preceding year. The same principle is to be applied in calculating the twelve years for the destruction of B papers.

12. Before any Officer is entrusted with B and C Stamps, the Collector must ascertain that he has made himself thoroughly acquainted with the table given in the Appendix. Knowledge of Officer to be tested.

13. Any document, of any kind or class, which may, at any time, be ascertained, by the personal inspection of the Collector, to have become entirely illegible or useless from age or worms, may, with the sanction of the Commissioner, be destroyed, a memorandum of the fact, signed by the Collector, being kept in its place. Destruction of spoil documents.

SECTION V.—SUB-DIVISIONAL RECORDS.

1. The duty of keeping the Revenue Records of a Sub-division is to be especially entrusted to one of the Ministerial Officers. Record-keeper.

2. At the end of each month, the Officers in charge of departments are to make over to the Sub-divisional Record-keeper all the cases decided during the month; the papers, in each case, being, first, properly classified and stamped, and the fly-leaves attached, as required by Section IV, Clauses 3 and 4. Classification and deposit.

3. The Sub-divisional records are to be kept either in boxes lined with tin, or on shelves, as may be most convenient. Receptacle.

4. The cases thus received are to be sorted into classes, according to their character, as "Settlements," "Divisions," &c. (the cases of each class being arranged according to the date of their decision), and then tied together. The whole of the cases decided during each month, thus classified, are, then, to be tied together in one bundle, which is to be deposited in its proper place. Monthly bundles.

5. The Sub-divisional Record-keeper will keep a Register No. 66, substituting, in the general heading, the word "Sub-division" for "Pargana," and, instead of the "No. and name of Estate," inserting "Month and Year." Register.

6. Whenever any case is removed from his charge, either for appeal or for any other purpose, the Sub-divisional Record-keeper is to deposit, in its place, a note of the date and purpose of its removal, which note is to be destroyed on the case being returned. Removal of records.

7. No papers are to be destroyed at a Sub-division. Destruction.

8. In January of each year, all the records of cases decided in, or before, the third preceding December, are to be sent into the District Record-room, in the bundles. There will, thus, be never less than two full years' records, or twenty-four monthly bundles, at a Sub-division, nor more than three full years' records, or thirty-six monthly bundles. Transmission to Head Quarters.

9. The District Record-keeper must check the A, B, C, classification of the Sub-divisional Officers before he destroys any papers, and before he deposits the cases in the District Record-room. Check by District Record-keeper.

Application of rules. 10. Except in so far as they clash with these special rules, the general rules of this chapter are applicable to Sub-divisional records and Record-keepers.

SECTION VI.—SEARCHING AND COPYING.

Searching fees. 1. The fees for searching, on the scale noted in the margin, receivable by the Government, are to be paid to the Record-keeper, who is to keep an account of the sums received, and, each day, pay the whole into the treasury, there to be, at once, carried to credit as Miscellaneous Land Revenue. No fees are to be demanded, or paid, for searching for, or copying, papers required by public Officers for public purposes.

Copies of documents to be given. 2. Copies of public documents which may be used as evidence, even against the Government, are never to be withheld from applicants; but copies of written arguments, discussions, or opinions, of public Officers written previously to a decision, and which can be no legal evidence, are not to be given. Copies of correspondence on the subject of suits pending in the Courts of Justice are not to be granted without the permission of the Board of Revenue.

Copying fees: plain writing. 3. The Collector is to license as many copyists as can supply all applicants with copies without inconvenient delay: and no one but a licensed copyist must be employed in the preparation of copies. Each copyist is to be paid, by the party taking the copy, one anna for every hundred words, four figures counting as one word. On each copy the amount of the fee received is to be noted as follows:—

Number of words in the copy ...	...	000
At one anna per 100 words is Rupees ...	...	00

Received payment.

(Signed) A. B.,

Licensed Copyist.

Date.

Copying fees; maps, &c. 4. For copies of the Surveyors' Village Plans, supplied on the requisition of private parties, the ordinary rate is to be 1 Rupee per sheet: but, should the internal delineations be intricate, and the labor be enhanced in proportion, the rate may be increased, at the discretion of the Collector, within the limit of 2 Rupees per sheet. For copies of Takbast Maps, the ordinary fee to be charged is 4 annas per sheet, and of Khasra Maps, 8 annas per sheet; subject to increase, at the discretion of the Collector, to the same rate as for Professional Maps, and even beyond it, in proportion to the amount of labor involved in copying. When a proprietor requires copies of maps of portions of his own estate, or extracts from the Registers relating to his own estate, the application and the copies may be on unstamped paper. In all other cases, stamped papers must be employed. The amount of fee received for the copy of a map must be noted on the copy, as provided in the preceding rule,

5. Collectors are to encourage, in every legitimate way, the widest distribution of these maps among those interested in them. Distribution of maps.

6. Each copyist is to keep a Register (No. 68), showing his receipts, which he is to submit once a month to the Collector: Copyist's Register. this means, the Collector will be enabled to regulate the establishment of copyists and to reduce the number, if there is not sufficient business to enable each copyist to earn, at least, 12 Rupees per mensem.

7. When one copyist only is entertained, the task of comparing must be performed by one of the Officers of the fixed establishment. Comparison. When two or more copyists are employed, they should compare for each other. When six or more copyists are continuously employed, a comparer may be entertained to compare the copies prepared by all, to be paid at the rate of 12 Rupees per mensem, levied from the copyists in proportion to their receipts.

8. The names of both the Officers employed on the comparison must always be noted on the copy. Attestation. Each copy must be attested by the Record-keeper, or other native Officer specially authorized to compare and attest copies, who is responsible, jointly with the comparer, for the correctness of the copy.

9. Commissioners are at liberty, if the demand for copies from their records makes the arrangement advisable, to appoint a licensed copyist under Clause 2. Commissioner's Office.

SECTION VII.—MISCELLANEOUS.

1. By orders in the Financial Department, dated the 6th February 1866, the Board of Revenue are authorized to incur expenditure for keeping the Record-rooms of the Lower Provinces in efficient order, within the limit of Rs. 15,000 annually. Assignment for keeping Record-rooms in order. Applications for assignments under this rule must be submitted, as usual, through the Commissioner, and should always refer to the expenditure last before incurred in the District.

2. The fees levied for copying and searching records in a Commissioner's Office, as well as the sum realized by the sale of useless papers, may be expended in keeping the Office records in proper order. Commissioner's Office. Mention must be made in the Annual Report of the amount so realized and expended, and of the purpose for which the expenditure was incurred. As in the case of Collector's records, papers should be defaced before they are sold.

3. It is the Commissioner's duty, when on circuit, to make a point of inspecting the state of every Collectorate Record-room, and, when dissatisfied with it, to make a report for the orders of the Board of Revenue. Inspection by Commissioner.

4. Any Officer who permits the records of his Office to fall into disorder, is, under the orders of Government, held responsible for the expenses incurred in their re-arrangement; and any Officer receiving charge of an Office, the records of which may

be in disorder, or so unmethodically arranged as to prevent the ready production of papers when called for, who shall fail to make a timely report of their state is, similarly, held answerable for the cost of time and arrangement.

Disposal of
waste paper.

5. C papers ordered for destruction, and papers the destruction of which has been sanctioned by the Commissioner under Section IV, Clause 13, should be defaced, and then made over to the Jail, if there is a manufacture of paper in the District Jail. The price of all paper so sent will be paid by the Officer in charge of the Jail at the current market rate for waste paper; the expense for sorting and defacing the condemned records may be charged against such receipts, the balance being credited to Miscellaneous Land Revenue.

Registers.

6. Registers, Nos. 66 and 67, must be kept up regularly. Collectors are held personally responsible for the expense of writing these up, should they be suffered to fall in arrear.

Paper to be
used; current
work.

7. The paper used for current work should be of foolscap size and of the best quality procurable.

Valuable Re-
cords.

8. None but properly prepared paper must on any account be employed for purposes of record. Country paper must never be used unless it is arsenicated.

Commission-
er's Records.

9. All the rules in this chapter are to be applied, so far as they are applicable, to the records of Commissioners' Offices.

APPENDIX.

The following is the Classification of Collector's Records prescribed in Section IV, Clause 1.

CLASS A (to be left unmarked).

TO BE KEPT FOR EVER.

I.—The following REGISTERS PRESCRIBED BY LAW; lettered A to L inclusive:—

The GENERAL, PARGANA, REVENUE-FREE, and MUTATION, Registers—the COMMON and SPECIAL Registers of the Sale Law—and the Register of CONFIRMED PARTITIONS.

II.—OF THE REGISTERS PRESCRIBED BY AUTHORITY (not by Law).

(a.) *The following not connected with Cases or Proceedings:—*

- No. 26. Lands used for public purposes.
- 35 36, and 37. Separate Accounts opened, and Deposits registered, under the Sale Law.
- 41, 42. Waste lands available and reserved.
- 54. General Powers of Attorney.
- 55. Pensions.
- 56. Estates managed directly by Collector for recusancy.
- 57. Dependent tenures in Government Estates.
- 58. Estates under the Court of Wards.
- 59. Attached Estates.
- 60. Redemption of Petty Estates.
- 64. New Estates.
- 65. Alterations of Assessment.
- 66, 67. General and Survey Records.

71. Lands, &c., owned by Ministerial Officers.
 72-75. Leave Registers.
 76-77. Standing Order Book, and Books of orders from Commissioner, &c.
 80. Revenue Roll.

(b.) *The Registers of Cases or Proceedings enumerated under Head III below, as follows:—*

Nos. 1 to 20 inclusive, Nos. 30, 34, 38, 39, 44, 47.

III.—All PETITIONS, PLAINTS, and PLEADINGS,—all POWERS OF ATTORNEY,—all lists of EXHIBITS, all unreturned EXHIBITS, and all receipts for returned EXHIBITS— all MEASUREMENT, ALLOTMENT, or ASSESSMENT, PAPERS,—all MAPS,—the autographic ABSTRACT of the evidence, the final JUDGMENT, and DECISION, or ORDER,—and the FLY-LEAF—in the following Cases and Proceedings, or in Appeals connected therewith:—

SETTLEMENTS—DIVISIONS—All PROCEEDINGS UNDER THE RENT LAWS (<i>excepting Notices of Deposit</i>).—RESUMPTIONS—MUTATIONS—GOVERNMENT Suits.	APPLICATIONS,—for SEPARATE ACCOUNTS,—TO MAKE DEPOSITS,—or for COMMON or SPECIAL REGISTRY under the SALE LAWS.—SALES of ALL KINDS.
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IV.—The following RETURNS:—

No. XXXI. Accounts of WARDS and ATTACHED ESTATES.

Nos. XLI to XLIII. The ANNUAL ADMINISTRATION RETURNS in the LAND REVENUE, EXCISE, and INCOME TAX Departments.

V.—The following MISCELLANEOUS PAPERS:—

- (a.) REPORTS of the DESTRUCTION of RECORDS, and LISTS of PAPERS DESTROYED.
 (b.) ASSESSMENT PAPERS, KABULYATS, &c., of all ESTATES managed by the Collector, whether belonging to Government or to private individuals.
 (c.) GENERAL POWERS of ATTORNEY.

CLASS B (*to be stamped with the letter B*).

TO BE KEPT IN THE RECORD-ROOM FOR TWELVE YEARS, AND THEN DESTROYED.

I.—Of the REGISTERS PRESCRIBED by AUTHORITY.

- (a.) *The following not connected with Cases, &c. No. 53, PRECEPTS.* Nos. 85 to 87, letters sent and received.
 (b.) *And the Registers of Cases or Proceedings enumerated in Heading II below, as follows:—*

Nos. 21, 25, 31, 32, 33, 40, 49.

II.—The papers enumerated in Heading III, Class A, in the following Cases:—

NOTICES of DEPOSIT under the Rent Laws.
 CLAIMS to COMPENSATION for lands taken for public purposes.
 EXECUTION of GOVERNMENT DECREES.
 RECOVERY of STAMPS in PAUPER SUITS.
 APPLICATIONS for WASTE LANDS.
 CLAIMS to MONEY in DEPOSIT.

III.—All BOOKS of ACCOUNT kept by the Treasurer, Accountant, &c.

CLASS C (*to be stamped with the letter C*).

All papers of every description not enumerated above, whether REGISTERS—RETURNS—CASES—or PARTS of CASES—or MISCELLANEOUS—are to be kept for two full years in the Record-room, and then destroyed.

CHAPTER XIV.

Registers.

SECTION I.—GENERAL.

English paper
when to be
used.

1. For the Registers prescribed by law, and for the Registers of separate Accounts and Deposits (Nos. 35 to 37), the best English paper must be used. For the rest, good ordinary printing paper will suffice.

Space for
Index.

2. Whenever necessary, space must be reserved in a Register for an Index.

Duties of
Sarrishtadárs.

3. All the Registers, whether lettered or numbered, should be examined every week by the Sarrishtadár, who must attach his signature under the last entry, in token that he is responsible for their correctness. The Registers should be accessible to parties desirous of consulting them.

Sub-divisional
Registers.

4. Excepting those Registers which are evidently to be kept at the Collectorate only, such as Registers A to L, 35 to 37 and 44 to 46, a complete set of Registers must be kept at every Sub-division.

SECTION II.—REGISTERS PRESCRIBED BY LAW, TO BE KEPT IN A COLLECTOR'S OFFICE.

A.—General Register of Estates paying revenue immediately to Government. (*Section II, Regulation XLVIII, 1793.*)

B.—Pargana Register (Part I) of Land assessed to the public revenue. (*Sections II, III, Regulation VIII, 1800.*)

C.—Pargana Register (Part II) of Lands exempt from the public assessment. (*Ibid.*)

D.—Register of Intermediate Mutations. (*Section XVI, Regulation XLVIII, 1793, and Section V, Regulation VIII, 1800.*)

E.—Special Register of Istimrari tenures, held at a fixed rent from time of permanent settlement. (*Section XLIV, Act XI 1859.*) (*Finally closed.*)

F.—Special Register of tenures existing at time of settlement, which have not been held at a fixed rent. (*Ibid.*) (*Finally closed.*)

G.—Common Register of Talukdari and other similar tenures and farms created since the time of the settlement, and held immediately from the proprietors of estates. (*Section XLI, Ibid.*)

H.—Special Register of ditto ditto. (*Section XLII, Ibid.*)

I.—Common Register of leases of lands whereon dwelling houses, &c., have been erected. (*Section XLIII, Ibid.*)

K.—Special Register of ditto ditto. (*Ibid.*)

L.—Confirmed partitions. (*Section XXXI, Regulation XIX, 1814.*)

M.—Register of Peons. (*Section III, Act V of 1863, B. C.*)

SECTION III.—REGISTERS PRESCRIBED BY EXECUTIVE AUTHORITY.

1. Settlements.
2. Divisions.
3. Suits under Section XXIII, Clause 1, Act X of 1859.
4. " " " " 2, "
5. " " " " 3, "
6. " " " " 4, "
7. " " " " 5, "
8. " " LXXVIII, " "
9. " " XXIII, Clause 6, " "
10. " " " " 7, " "
11. " " XXIV, " "
12. " " XXVIII, " "
13. " " CXLVII, " "
14. Applications under Section XXV, " "
15. " " " IX, Act VI of 1862, B. C.
16. " " " X " "
17. Special applications, " " "
18. Applications under Section XXVII, Act X of 1859.
19. Notices of enhancement, Section XIII, " "
20. " relinquishment, Section XIX, " "
21. " deposit, Section V, Act VI of 1862, B. C.
22. Executions of decrees under the Rent Laws.
23. Resumptions.
24. Mutations.
25. Claims to compensation for lands, buildings, &c., taken for public purposes.
26. Lands used for public purposes.
27. Excise cases.
28. Miscellaneous cases.
29. Miscellaneous cases connected with Government estates.
30. Government suits.
31. Decrees and costs under realization.
32. Pauper cases in which stamp fees are under realization.
33. Memoranda of decrees and orders sent to Registration Offices.
34. All applications under Sections X, XI, and XV, Act XI of 1859.
35. Separate accounts opened under Section X, Act XI of 1859.
36. " " " Section XI, " "
37. Deposits made under Section XV, Act XI of 1859.
38. All applications for registry, common or special, under Sections XI to XLIV, Act XI of 1859.
39. Appeals of all kinds from the decisions of the Collector and his subordinates.
40. Applications for waste lands under Chapter XXVI.
41. Waste lands, available for sale.
42. Waste lands reserved from sale, as not being available.
43. Income Tax cases. (*Closed for the present*).
44. Sales for Arrears of Revenue.
45. " of Patni Talúks, under Regulation VIII of 1819.
46. " of Waste Lands.

47. Sales of under-tenures, under Act VIII of 1865, B. C.
48. Arrears due from defaulting proprietors and bidders.
49. Claims to money in deposit.
50. Stamp cases.
51. Petitions.
52. Proceedings, reports, references, &c.
53. Precepts.
54. General Powers of Attorney.
55. Pensions.
56. Estates held under direct management.
57. Dependent tenures in Government estates.
58. Estates under Court of Wards.
59. Attached estates.
60. Redemptions of petty estates.
61. Register of Fees.
62. Fees for searching records.
63. Prisoners.
64. New estates.
65. Alterations of assessments.
66. General Register of Records.
67. Ditto Survey Records.
68. Copies prepared by Copyists.
69. Processes.
70. Occupation of Peons.
71. Lands and houses owned by Ministerial Officers.
72. Sick leave.
73. Private affairs leave.
74. Casual leave.
75. Leave to Officers drawing less than 100 Rupees.
76. Standing Order Book.
77. Translations of orders from Commissioner, Accountant General, or Board.
78. Book of Miscellaneous Proceedings.
79. Currency Notes received and issued.
80. Revenue Roll, Fixed and Fluctuating.
81. Excise Licenses.
82. Opium, Chandu, & Madad Licenses, & monthly purchases.
83. Storehouses licensed for storage of Gánja.
84. Gánja Passes.
85. Letters sent.
86. Letters received.
87. Separate files of letters.
88. Apprentices.
89. Applications to be examined as Revenue Agents.
90. Hours of attendance, and occupation, of each Officer during Office hours.

SECTION IV.—HEADINGS OF THE REGISTERS.

Preliminary
number and
heading.

1. Wherever heading 1 is not given understand that that heading is only for the consecutive number of the entries in the Register.

Remarks.

2. Besides the headings given, there should be in each Register a heading of Remarks.

General Register (A) of all Revenue-paying Estates.

2. Names of estates arranged alphabetically for the whole District. 3. Name of the pargana, or parganas, in which the lands of the estates are situate, with the number of villages and hamlets in each pargana. 4. Revenue of each estate. 5. Names of proprietors, and, if farmed, names of farmers.

NOTE.—Under the head of Remarks enter the note prescribed by Section XIX, Regulation XLVIII of 1793, guiding to mutations recorded in Register D, and also a note of all alienations whether under Act VI of 1857, or, by Special Registry, under the Sale Law. When an estate has villages in two or more Districts enter the outlying villages without specification of parganas.

Pargana Register Part I (B) Revenue-paying Lands.

2. Names of estates arranged alphabetically. 3. Number in Register A. 4. Names of the proprietors as entered in Register A. 5. Villages and hamlets alphabetically arranged. (First, villages; second, hamlets). 6. Area in acres by Survey or other authentic documents, sub-divided into (a.) Cultivation. (b.) Waste. (c.) Total. 7. Gross rental. 8. Government Revenue.

Pargana Register Part II (C) of Revenue-free Lands.

2. Names of tenures arranged alphabetically for the whole district. 3. Names of the pargana, or parganas, in which the land of the tenures are situate, with the number of villages and hamlets in each pargana, and the original number of the estate in Register A, if it was ever borne on that Register. 4. Names of proprietors. 5. Specification of the decree or authority declaring the tenures valid rent-free.

Register (D) of Intermediate Mutations.

1. Name of estate. 2. Number in Register A, and number of the page in that Register in which the estate is entered. 3. Names of parganas in which situate. 4. Government Revenue. 5. Names of proprietors in last Register A. 6. Date, and details, of mutation allowed.

Special and common Registers of under-tenures (E to K).

2. Name of applicant and date of application. 3. Name of the pargana and estate in which the tenure is situate. 4. Nature of tenure. 5. Name of the village or villages in which the land is situate. 6. Area, in acres, of the land in the tenure, with boundaries in complete detail. 7. Amount of the annual rent of the tenure, and whether the rent is fixed for a term of years or in perpetuity, and the duties, if any, required to be performed on account of it. 8. Date of the deed constituting the tenure, or the date when the tenure was created. 9. Name of the proprietor who created the tenure. 10. Name of the original holder of the tenure. 11. Name of the present possessor, and, if he be not the original holder, mode in which he succeeded to the tenure, and whether he holds jointly or solely. 12. Date on which, and authority by whom, registry was ordered. 13. Signature of Collector.

NOTE.—Registers E and F are now finally closed.

Register (L) of Confirmed Partitions.

1. Name of the original estate. 2. Names of proprietors of the original estate. 3. Number of parganas in the original estate. 4. Number of villages in the estate. 5. Area in acres of the original estate. 6. Revenue assessed

upon the original estate. 7. Shares into which the estate is now divided. 8. Proprietor or proprietors of each share. 9. Number of parganas in each share. 10. Number of villages in each share. 11. Area, in acres, of each share. 12. Revenue of each share. 13. Date of confirmation.

Register (M) of Peons.

2. Name of peon. 3. Age of peon at date of appointment. 4. Place of abode. 5. Father's name. 6. Date of appointment. 7. Signature of Názir. 8. Signature of presiding Officer. 9. Salaried or for occasional employment.

Register (No. 1) of Estates under Settlement.

2. Name and description of estate. 3. Former assessment. 4. Date of commencement of settlement. 5. Name of settling Officer. 6. Party now settled with. 7. Assessment at the present settlement. 8. Period of settlement. 9. Nature of settlement, i. e., whether farm or with proprietor. 10. Date from which settlement is to take effect. 11. Date of submission to Collector. 12. Date of confirmation by Collector. 13. Date of confirmation by Commissioner.

NOTE.—Upon an estate being made over for settlement, it must be, at once, entered in this Register. Although concluded by subordinate Officers, a settlement must be shown as "pending" in Return No. VIII, until finally confirmed by the Officer who has authority to confirm it under Chapter VIII, Section IX.

Register (No. 2) of Proceedings for the Division of Estates under Regulation XIX of 1814.

2. Name of estate and its number on the Roll. 3. Former revenue of the estate. 4. Name of the applicant for division. 5. Names of the coparceners and extent of their respective shares. 6. Area, in acres, of property to be divided. 7. Date of presentation of application. 8. Date of order for division. 9. Date of deposit of Amin's fees. 10. Period allowed for division. 11. Date of delivery of division papers. 12. Date of decision. 13. Report of decision. 14. Purport and date of the order in appeal, if preferred.

Registers Nos. 3 to 18 (Rent Law Suits and Applications).

2. Names of parties and their place of residence. 3. Date of institution. 4. Abstract of the case. 5. Value of the claim. 6. Name of deciding Officer. 7. Date of disposal. 8. Abstract of grounds of order.

Register (No. 19) of Notices of Enhancement.

2. Date of Application. 3. Name and residence of applicant. 4. Name and residence of tenant. 5. Holding on account of which the enhancement is to be made. 6. Existing amount of rent. 7. Enhanced amount of rent. 8. Date of service of Notice. 9. How served.

Register (No. 20) of Notices of Relinquishment.

2. Date of application. 3. Name and residence of applicant. 4. Name and residence of landlord. 5. Holding to be relinquished. 6. Date on which it is to be relinquished. 7. Date of service of Notice. 8. How served.

Register (No. 21) of Notices of Deposit.

2. Names of both parties and their place of residence. 3. Date of application. 4. Abstract of the case. 5. Amount deposited. 6. Date of Notice. 7. Amount withdrawn.

Register (No. 22) of Cases of execution of Decrees under Act X of 1859.

2. Number of case in the Rent Suit Register. 3. Names of parties. 4. Purport and date of decree. 5. How and when put in course of execution. 6. Particulars of objection, if any. 7. Substance of final order.

NOTE.—Enter all applications, even though opposed.

Register (No. 23) of Resumption Suits.

2. Name of parties, including claimants. 3. Date of institution. 4. Names of pargana and village, and area of land. 5. How the case originated. 6. Date of Board's sanction to the institution. 7. Date and purport of Collector's opinion. 8. Date and purport of Commissioner's order.

NOTE.—Enter all resumption proceedings however originating.

Register (No. 24) of Mutation Cases.

2. Name of petitioner whose name is to be registered. 3. Party whose name is to be removed from the Register. 4. Party opposing the registry. 5. Name of the estate, and, if fractional portion of an estate, the area in acres of share. 6. Revenue of the estate. 7. Officer to whom the case is referred for trial, and date of reference. 8. Date of decision. 9. Substance of order. 10. Purport and date of the order on appeal, if preferred.

Register (No. 25) of compensation for Lands and Buildings, &c., acquired for public purposes.

2. Page of Gazette where declaration under Section II, Act VI of 1857, is to be found. 3. Name of claimants. 4. Area, in acres, of land, and name of estate. 5. Purpose for which land is taken by Government. 6. Value awarded by Collector. 7. Date of payment. 8. Names of arbitrators, if referred to arbitration. 9. Value as decided in arbitration.

Register (No. 26) of Lands used for public purposes, (not Railway or Irrigation Companies' lands), both the property of Government and rented from landholders.

2. Locality. 3. Land the property of Government. 4. Land permanently rented from landholders. 5. Rent paid for land in col. 4. 6. Temporary leases from proprietors, divided into. (a.) Area in acres. (b.) Period for which rented. (c.) Annual rent. 7. Purpose for which land is used. 8. Can it be given up or not?

Register (No. 27) of Excise Cases.

2. Date of institution. 3. How the case originated. 4. Nature of the case. 5. Names of parties. 6. Date and abstract of order. 7. Under what Regulation the case is decided.

Registers (Nos. 28 and 29) of Miscellaneous Cases.

2. Name of petitioner, or nature of document occasioning the case. 3. Abstract of case. 4. Date of institution. 5. Date of order. 6. Abstract of order.

NOTE.—Enter in these Registers, all cases for which no specific Register is provided.

Register (No. 30) of Government Suits, Original and Appeal, in all Civil Courts.

2. Name of Court. 3. Number on file of Court. 4. Names of parties. 5. Abstract of suit. 6. Date of institution. 7. Date of decision. 8. Purport of decision.

NOTE.—Enter all cases, original or appeal, and Government or others. If the suit is a Wards' suit, or, otherwise, not a Government suit, state the fact under the head of Remarks.

Register (No. 31) of Civil Decrees, and Costs in course of realization.

2. Number on file of Court. 3. Names of parties. 4. Abstract of suit. 5. Date of final order of Court and name of Court. 6. Amount decreed to Government. 7. Costs to be incurred in executing the decree. 8. Total. 9. Steps taken for recovery of the amount. 10. Date of recovery, and amount recovered.

Register (No. 32) of Pauper Cases in which Stamp Fees are under process of realization.

2. Number on file of Court. 3. Names of parties, and their places of residence. 4. Date of decision, abstract of order, and name of Court. 5. Stamp fees payable to Government. 6. Date of recovery, and amount recovered. 7. Amount remitted, and abstract, and date, of order of remission. 8. Balance.

Register (No. 33) of Memoranda sent to Registration Offices under Sections XLI and XLII, Act XX of 1866.

2. Names of parties. 3. Description of property or documents. 4. Nature of suit or proceeding. 5. Section of Act XX of 1866, under which the Memorandum was dispatched. 6. Name and office of Officer. 7. Nature of order. 8. Date of order. 9. Fees levied under Section XLIII. 10. Date of dispatch of Memorandum.

General Register (No. 34) of Applications under Sections X, XI, and XV, Act XI of 1859.

2. Name of applicant and date of application. 3. Name of estate and pargana, and number on the Roll and Government revenue. 4. Nature of application, whether under Section X, XI, or XV. 5. Date and purport of objection, if any. 6. Collector's order on original application. 7. Number in Register 35, 36, or 37, if application is granted.

Register (No. 35) of Separate Accounts opened under Section X, Act XI of 1859.

2. Name of applicant and date of application. 3. Name of estate and pargana, its number on the Roll, and Government revenue. 4. Specification of share, and its proportionate amount of Government revenue. 5. Date of Collector's order sanctioning opening of a separate account with applicant. 6. Signatures of Sarrishtadār and Accountant.

Register (No. 36) of Separate Accounts opened under Section XI, Act XI of 1859.

2. Name of applicant and date of application. 3. Name of estate and pargana, its number on the Roll, and Government revenue. 4. Specification of land, its boundaries and area, and amount of Government revenue payable thereon. 5. Date of Collector's order sanctioning opening of a separate account with applicant. 6. Signatures of Sarrishtadār and Accountant.

Register (No. 37) of Deposits for protection of Estates from Sale.

2. Name of estate and pargana, its number on the Roll, and Government revenue. 3. Date of deposit and of signature to the agreement. 4. Nature and amount of the deposit. 5. Dates and amount of payments from the deposit. 6. Particulars of payment in column 5 (from principal so much, from interest so much). 7. Date of withdrawal of the deposit, and receipt of the depositor.

General Register (No. 38) of all Applications for Registry, common or special, under Sections XL to XLIV, Act XI of 1859.

2. Name of the applicant and date of application. 3. Name of the estate in which the tenure, or the land, is situate. 4. Purport of the application. 5. Date and purport of Collector's order. 6. Date and purport of Commissioner's order, if an appeal be preferred under Section XLIX. 7. Reference to entry in Registers G to K.

Register (No. 39) of Appeals of all kinds from the decisions of the Collector, and his Subordinates.

2. Names of parties. 3. Name and office of Officer against whose decision the appeal is made. 4. Date of decision of Lower Court. 5. Law, Section, and Clause under which it was passed. 6. Date of order in appeal, and by what Officer passed. 7. Purport of order.

NOTE.—Appeals to both the Judicial and the Revenue Authorities are to be entered in this Register.

Register (No. 40) of Applications for Waste Lands under Chapter XXVI.

2. Date of application. 3. Name and residence of applicant. 4. Number of the plot in Register No. 41. 5. Pargana, Tháná, or other local Sub-division, in which situate. 6. Village or township. 7. Estimated area, in acres, of the plot, with its boundaries, or other descriptive particulars. 8. Estimated cost of survey, clearances, and advertisement. 9. Date of the amount in column 8 being deposited. 10. Date of completion of survey. 11. Date of issue of Notification of sale at Collector's Office. 12. Date fixed for sale.

Register (No. 41) of all Waste Lands absolutely the property of Government which are available for sale.

2. Pargana, Tháná, or other Sub-division, in which situate. 3. Village or township in which situate. 4. Boundaries of each plot. 5. Estimated area of each plot in acres. 6. Actual area (this column to be filled up only when the land may have been measured or surveyed for any purpose). 7. Distance from Head-quarters of District, and means of communication with it. 8. Date of allotment and number of deed. 9. Name of grantee.

NOTE.—Under the head of Remarks, give a description of the land; its natural features; soil; cultivation for which it appears adapted; advantages or disadvantages as regards a supply of labor; communications; and any other information available.

Register (No. 42) of Waste Lands the property of Government, reserved from Sale as not being available.

2. Pargana, Tháná, or other Sub-division. 3. Village or township. 4. Boundaries of each plot. 5. Area in acres. 6. Reason for reservation. 7. Orders under which reserved.

*Register No. 43 of Income Tax Cases (closed).**Register (No. 44) of Sales for Arrears of Revenue.*

2. Number of estate on the Roll. 3. Names of estate and pargana. 4. Government revenue. 5. Name of defaulter. 6. Nature of arrears. 7. Amount of arrears. 8. Date of sale. 9. Name and signature of purchaser. 10. Price. 11. Earnest money deposited. 12. Signatures of Treasurer and Collector. 13. Balance of purchase money paid. 14. Signatures of Treasurer and Collector. 15. Date of grant of certificate and receipt for it.

NOTE.—In this, and the three following, Registers, enter only actual sales.

Register (No. 45) of Sales of Patni Talúks under Regulation VIII of 1819.

2. Number of case. 3. Names of parties. 4. Date of presentation of petition. 5. Name of estate sold. 6. Amount of balance and on account of what year.

Register (No. 46) of Sales of Waste Lands.

2. Number of entry, in Register No. 41, under which the lands are included. 3. Number of the application in Register No. 40, and name of applicant. 4. Pargana, Tháná, or other Sub-division, in which situate. 5. Village or township. 6. Area in acres, and boundaries of the plot, as ascertained by survey. 7. Date of sale. 8. Name and residence of purchaser. 9. Date of possession being given. 10. Amount paid for survey, clearances, and advertisement. 11. Price for which sold. 12. Dates of instalment of the price being paid, with amounts. (*N. B.*—Interest payments not to be shown here.) 13. Date, and amount, of interest payments, and period to which they refer. 14. Date on which the title became absolute by payment of the purchase money in full.

Register (No. 47) of Under-tenures sold under Act VIII of 1865, (B. C.)

2. Names of parties. 3. Property sold. 4. Arrear due. 5. Order under which sale took place. (The remaining headings (6 to 13) are the same as headings 8 to 15 of No. 44).

Register (No. 48) of Arrears due from defaulting Proprietors and Bidders.

2. Name of estate and its number on the Roll. 3. Name of defaulter. 4. Nature of arrears. 5. Amount of arrears. 6. Date of recovery. 7. Amount recovered. 8. Abstract and date of order.

Register (No. 49) of Claims to money in deposit.

2. Name and place of residence of the claimant. 3. Date of institution. 4. Nature of deposit. 5. Amount of deposit. 6. Amount returned. 7. Purport and date of order.

Register (No. 50) of Stamp Cases.

2. Names of applicant. 3. Value of documents. 4. Amount value. 5. Dates of documents. 6. Date of order. 7. Value of paper which should have been used under Regulation X of 1862, sub-divided into: (a) Amount. (b) According to what Schedule. (c) And what Article. 8. On what paper written. 9. Clause and Section of Regulation under which penalty is inflicted, sub-divided into: (a) Amount penalty. (b) Section. (c) Clause. 10. Date of return of documents.

Register (No. 51) of Petitions.

2. Name of petitioner and his place of residence. 3. Abstract of petition. 4. Date of order. 5. Purport of order. 6. Signature of the Officer who received the petition after registry.

NOTE.—Enter here all petitions; but, when a petition forms part of a case, do not count it, also, as a petition for entry in Return No. VIII, Table II.

Register (No. 52) of Proceedings, Reports, References, &c., received, and orders passed thereon.

2. Description of papers, with their respective dates. 3. Purport of the papers. 4. Date of order. 5. Purport of order. 6. Signature of the Officer who received the petition after registry.

NOTE.—Enter here all proceedings, &c.; but when a proceeding forms part of a case, do not count it, also, as a proceeding for entry in Return No. VIII, Table II.

Register (No. 53) of Precepts.

2. Name of Court. 3. Names of parties. 4. Abstract of precept. 5. Date of precept. 6. Abstract and date of proceedings consequent on Court's order.

Register (No. 54) of General Powers of Attorney.

These powers are to be copied at length and attested in the manner prescribed in Chapter XI, Section XIII, Clause 7.

NOTE.—Be careful not to enter special powers.

Register (No. 55) of Pensions.

2. Name of applicant. 3. Substance of the case. 4. Date of application. 5. Date of decision, and purport of order.

Register (No. 56) of Estates held under direct management.

2. Name of estate and its number on the Roll. 3. Government Revenue. 4. Why brought under direct management. 5. Date on which brought under direct management. 6. How collections are made. 7. When removed from direct management, and how settled.

Register (No. 57) of Dependent Tenures in Government Estates.

2. Name of parent estate, and pargana. 3. Name and description of the dependent tenure. 4. Area in acres, and assessment, fixed or temporary. 5. Order under which the tenure was created, or acknowledged, with date. 6. Names of tenants at time of settlement. 7. Names of tenants struck out, with specification of land or assessment, and date of order. 8. Names of tenants substituted, with specification of land or assessment, and date of order.

Register (No. 58) of Estates under the Court of Wards.

2. Name of proprietor. 3. Names of minors, &c. 4. Date on which brought under Court of Wards. 5. Estates, the sole property of the Ward, divided into (a) Number on the Roll. (b) Name of estate and pargana. (c) Government Revenue. 6. Joint estates, divided into (a) Number on Roll. (b) Name of estate and pargana. (c) Government Revenue. 7. Number of dependent tenures. 8. Why brought under Court of Wards. 9. How collections are made.

Register (No. 59) of Attached Estates.

2. Names of parties concerned. 3. Authority by whose order attached. 4. Date of order. 5. Name of estate, and, if portion of an estate, extent of share. 6. Government Revenue. 7. Date of execution of order. 8. How collections are made. 9. Date of order for release, and by what authority issued. 10. Date of execution of order for release.

Register (No. 60) of Redemption of Petty Estates under Chapter VIII, Section III, Clauses 3, 6, and 7.

2. No. on District Roll. 3. Name of estate and pargana. 4. Government Revenue. 5. Price paid for redemption.

General Register (No. 61) of Fees.

2. Nature of the case for which the fee is paid or received. 3. Amount of fees realized in mutation cases under Regulation XV of 1799. 4. Amount of fees realized in division cases completed under Regulation XIX of 1814. 5. Amount of fees realized under Act XI of 1859, sub-divided as follows :—
(a) Under Section X. (b) Under Section XI. (c) Under Section XV.
(d) Under Section XVI. (e) Under Section XL. (f) Under Section XLIII.
(g) Under Section XLIV. 6. Date of realization of the fees. 7. Signature of the Treasurer or Collector.

Register (No. 62) of Fees for Searching Records.

2. Name of petitioner. 3. Nature of document to be searched for. 4. Amount of searching fees. 5. Date of payment of fees. 6. Signatures of Treasurer and Accountant.

Register (No. 63) of Prisoners.

2. Name of prisoner. 3. Why confined. 4. Amount. 5. Under what Regulation confined. 6. Date of imprisonment. 7. Date of release.

Register (No. 64) of New Estates.

2. Name of estate. 3. Name of the pargana in which the estate is situate. 4. By what means added to the Roll, whether by resumption, or escheat, or forfeiture, &c. 5. Date of the order by which the estate became liable to the payment of revenue. 6. Date on which the estate was entered in the General Register (A), and on the Roll.

Register (No. 65) of Alterations of Assessment.

2. Name of estate. 3. Name of pargana in which the estate is situate. 4. Assessment in books. 5. Assessment to be substituted. 6. Date on which new assessment takes effect. 7. Increase. 8. Decrease. 9. Date of orders. 10. By what authority ordered.

General Register (No. 66) of Records.

1. Number of Press. 2. Number of shelf or compartment. 3. Number and name of estate. 4. Number of bundle. 5. Settlements. 6. Divisions. 7. Mutations. 8. Direct management. 9. Attachments by order of Court. 10. Court of Wards. 11. Sales for arrears. 12. Sales other than for arrears.

13. Rent Law Suits and proceedings. 14. Payment of surplus proceeds and refunds. 15. Resumptions. 16. Civil Suits. 17. Proprietary allowances. 18. Miscellaneous.

General Register (No. 67) of Survey Records.

1. Number of Press. 2. Number of shelf or compartment. 3. Number and name of village. 4. Number of bundle. 5. Village Plans. 6. Tāk-bast. 7. Khasrá. 8. Boundary cases.

Register (No. 68) of Copies (to be kept by each Copyist):

1. Description of document. 2. Date of application for copy. 3. Date on which document was received from Record-keeper. 4. Date on which document was returned to Record-keeper. 5. Fees received.

NOTE.—A Register in this form is to be kept also by persons employed in the translation of Rent Law judgments.

Register (No. 69) of Processes.

2. Name of applicant for service or execution. 3. Name of party on whom to be served. 4. Number, in Register M, of peon employed. 5. Name of place at which served. 6. Distance of place from Court. 7. Fee levied. 8. Date and hour of peon's departure. 9. Date and hour of peon's return. 10. Time occupied.

Register (No. 70) of occupation of Peons.

(A separate series of entries for each month.)

1. Number of peon in Register M. 2. Name of peon. 3. Salaried, or occasionally employed. 4. Distance travelled this month. 5. Number of days absent from Office. 6. Number of journeys taken this month, divided into (a) Carrying one process. (b) Carrying two. (c) Carrying three. (d) Carrying four. (e) More than four. (f) Total. 7. Number of processes carried this month. 8. Salary or earnings.

Register (No. 71) of Lands and Houses owned by Ministerial Officers in the District. (A page to each Officer.)

1. Name of Officer. 2. Office which he holds. 3. Date of appointment. 4. Salary. 5. Full description of lands and houses owned by the Officer, with all particulars of area, rent, revenue, &c. 6. Price paid for new purchases. 7. Collector's initials to each new entry.

Register (No. 72) showing the period of absence of Ministerial Officers drawing 100 Rupees a month and upwards, on sick leave, under Section XI of the Uncovenanted Absentee Rules, dated 13th April 1864, for the year 18 .

1. Names. 2. Salaries. 3. Clause and Section under which leave is granted. 4. Number of days absent in each month in the year (a column to each month). 5. Total number of days absent in the year. 6. Amount deducted from the salary of the absentee in each month of the year (a column to each month).

Register (No. 73) showing the period of absence of Ministerial Officers drawing 100 Rupees a month and upwards, on leave on private affairs, under Section XII of the Uncovenanted Absentee Rules, dated 13th April 1864, for the year 18 .

Headings the same as No. 72.

Register (No. 74) showing the period of absence of Ministerial Officers drawing 10 Rupees a month, on casual leave, under the provisions of the Financial Resolution of the Government of India, dated 19th March, modified by the Resolution of 28th September 1858, for the year 18

1. Names. 2. Salaries. 3. Number of days absent in each month of the year (a column to each month). 4. Total number of days absent in the year.

Register (No. 75) showing the period of absence of Ministerial Officers drawing less than 100 Rupees and more than 10 Rupees a month, on leave granted to them according to the spirit of the Unconvenanted Absentee Rules, dated 13th April 1864, for the year 18

Headings the same as No. 72.

Registers Nos. 76, 77, and 78.—These are only blank books. The rules and orders are to be *abstracted* only, not copied at full length.

Register (No. 79) of Currency Notes received and paid at the Treasury.

1. Date of receipt. 2. From whom received. 3. No. of each Note. 4. Value of each Note. 5. Date of issue. 6. To whom issued.

Register (No. 80). The Revenue Roll.

2. Number in Register A. 3. Name of pargana. 4. Name of estate. 5. Revenue divided into instalments.

Register (No. 81) of Excise Licenses.

2. Date of License, and period to which it extends. 3. Locality of the distillery or shop (as the case may be). 4. Name of the person to whom the License is granted. 5. Amount of License fee, if any, and when payable. 6. Particulars and amount of deposit, if any. 7. When, and to whom, the deposit was returned.

NOTE.—A separate Register is to be kept, in this form, for every separate class of Licenses issued in the Excise Department.

Register (No. 82) of Opium, Madad, and Chandu Licenses.

2. Name of Vendor. 3. Locality of Shop. 4. Estimated monthly sales of the Shop. 5. Quantity of Opium purchased by each Vendor in each month in the year, (a column to each month).

NOTE.—A separate Register for each article.

Register (No. 83) of Gánja Storehouses.

2. Date of registry. 3. Term for which registered. 4. Name of owner. 5. Locality of Storehouse. 6. Description of building. 7. Capacity of Storehouse.

Register (No. 84) of Gánja Passes.

2. Date of issue. 3. No. of days for which the Pass is current. 4. Name of person to whom granted. 5. Quantity of Gánja covered by the Pass, distinguishing the sorts—flat, round, and rora. 6. To what place to be taken.

Register (No. 85) of Letters received.

2. From whom received. 3. Number and date. 4. Date of receipt. 5. Subject. 6. Date and number of reply. 7. Number of file in Register 87.

Register (No. 86) of Letters sent.

2. To whom addressed. 3. Number and date. 4. Subject. 5. Date and number of reply. 6. Number of file in Register No. 87.

Register (No. 87) of Cases the correspondence of which is kept in separate files, apart from the monthly bundles.

2. Subject. 3. Year in which correspondence commenced.

Register (No. 88) of Admitted Apprentices.

2. Name and father's name. 3. Place of residence. 4. Age. 5. Relatives among the Ministerial Officers. 6. By whom recommended. 7. Where educated, and extent of education. 8. References as to moral character. •

Register (No. 89) of applications for leave to be examined for the Office of Revenue Agent.

2. Name and father's name. 3. Place of residence. 4. Age. 5. Grounds upon which application is made. 6. Class of office in which he intends to practice. 7. Where educated and extent of education. 8. Reference as to moral character.

Register (No. 90) of attendance of each Executive Officer at Office, and of his occupation, during Office hours.

1. Date. 2. Hour of attendance. 3. Nature of occupation during the day, showing the hours occupied in each class of duties. 4. Reason for any absence from Office between 11 A. M. and 5 P. M. 5. Hour of leaving Office.

NOTE.—The entries in this Register are to be made by each Officer, daily, with his own hand.

CHAPTER XV.

Registration of Landed Property.

SECTION I.—INTRODUCTORY.

The law, and its intention. 1. Sections II to V, Regulation XLVIII of 1793, prescribed the preparation of a General Register of estates, to be arranged in alphabetical order, according to the English Alphabet; and Section XVI of the same Law directed that a Register of intermediate mutations should be kept in the manner therein detailed. The intention was, that, every fifth year, the General Register should be re-written, and all the mutations entered intermediately in the Mutation Register, embodied in it. To facilitate this, Section XIX prescribed that the Collector should insert, in the existing General Quinquennial Register, in red ink, opposite the name of the estate, the number of the page on the Mutation Register in which any alteration might be noted, and, in the Mutation Register, the number of the page in the General Quinquennial Register in which the estate might be registered.

Modifications after experience. 2. As it was found that the specification, in the General Registers, of the villages contained in each estate necessitated voluminous details, and was productive of great delay in the preparation of the Registers, Section II, Regulation VIII of 1800, provided for the preparation of a "*Pargana Register*," showing all estates and all the villages of each estate, &c., &c., arranged by parganas; and Section XV of that Regulation directed the preparation of "*Intermediate Pargana Registers*" to show all pargana annexations or separations, all divisions or transfers, &c., &c., to be entered every fifth year in the Pargana Registers, which were, at that short interval, to be, like the General Quinquennial Registers, entirely re-written.

Imperfect amendment. 3. It was, at the same time, provided, by Section XI, that the General Registers should not, any longer, contain specification of villages, inasmuch as all particulars respecting villages and portions of villages could be obtained from the Pargana Registers; but, as it was enacted that the Pargana Registers with such specification were also to be re-written every fifth year, it does not appear how the saving of trouble, which, according to the preamble, was one object in establishing these Pargana Registers, was effected.

Result. 4. In point of fact, the voluminous detail was such that the Registers were never kept up, in such a manner as to be really useful, in any District in Bengal.

Policy to be now pursued. 5. It is obvious that the maintenance of correct Registers, showing the area of each estate, and in whom the proprietary right of each estate is vested, is essentially necessary to efficient management, as well as to the preservation of individual rights. The Estate and Village Registers, prepared by the Superintendents

of Survey, answer the purpose of such Registers, being, in themselves, very complete records of the state of property as ascertained by the survey. But these records will, in course of time, lose much of their value, unless an accurate record is kept of the changes which may take place in the distribution and possession of landed property subsequently to the survey. The following rules are therefore prescribed to secure this end.

SECTION II.—DESCRIPTION OF THE REGISTERS.

1. The General Register (A) is a mere list of Revenue-paying estates based upon the Registers furnished by the Survey Department. In the column of Remarks is to be entered the prescribed note of the page in the Mutation Register in which any mutation is entered; the number in any of the *Special* Registers prescribed by Act XI of 1859 under which any encumbrance on the estate is entered; and any alienation from the estate for public purposes.

2. The law says that this Register shall be re-written every fifth year; but it is evident that there can be no object in re-writing the Register till the alterations recorded in the Mutation Register shall be so many as to make reference to it, as well as to the General Register, continually necessary. Whenever this occurs, the Board of Revenue will sanction an establishment for re-writing the Register.

3. The Pargana Register is divided into two parts: Part I (Register B), of lands assessed to the public revenue; and Part II (Register C), of lands exempt from the public assessment. Whenever the survey has extended, the foundation for these Registers is the Survey "Register of Estates," a column being added in Part I to show the number of the estate in Register A.

4. As with the General Register, the law provides that a new Pargana Register shall be prepared every fifth year; but as this Register contains very voluminous details, it cannot be desirable to re-write the whole till the multiplication of entries in the Mutation Register shall make it difficult to discover what the existing state of the proprietary interests in an estate actually is: then it must be re-written.

5. Only one Register of Intermediate Mutations (D) is to be kept. In this Register, all mutations will be entered immediately on being sanctioned. The entries in the last column are to be in sufficient detail to admit of the necessary alterations being made in the General and Pargana Registers, whenever these Registers may be re-written, without reference to any other documents.

6. With methodical management, and careful attention to the Mutation Registers, it is not expected that it will be necessary to prepare a new Pargana Register oftener than once in ten years; but the Commissioner should carefully examine the Mutation Registers every year; and, whenever they may be found to have increased to a considerable size, he should recommend the preparation

of new General and Pargana Registers, without reference to the length of the period which may have passed since the existing Registers were prepared.

SECTION III.—SHARES.

Shares not to be registered.

1. It is not necessary that the Collector's Registers should specify the share held by each proprietor in joint undivided estates. Neither Regulation XLVIII of 1793, nor Regulation VIII of 1800, authorizes such a course. By the IXth Section of the law of 1793, "the names of the proprietors of every estate are to be inserted opposite to the estate;" but the specification of the shares of the proprietors is not authorized; as it would have been if the law had intended that such specification should be made. Collectors should refrain from going beyond the law in this matter. The specification, still more the sub-division, of shares should never be registered except under precept from the Civil Court.

But where registered, transfer to be recorded.

2. With reference, however, to the rule in Section XXXI, Act XI of 1859, it is desirable that, if specific shares of joint proprietors have been recorded, they should so remain, and transfers of such shares may be registered.

SECTION IV.—TRANSFERS.

In case of sale, vendor to be summoned.

1. Whenever application is made for the registry of an alleged transfer by sale, in Register D, the presiding Officer is invariably to summon the party alleged to have sold the property, his acknowledgment of the transaction, or (should he not admit it) a full consideration by the Collector of his denial, with any proofs he may wish to advance, being an indispensable part of the due enquiry prescribed by law.

Collector's enquiry to be confined to the fact.

2. In cases of transfer, Section XXI, Regulation VIII of 1800, confines the enquiries of the Collector to the ascertainment of the truth of the alleged succession to, or transfer of, the property. It is the *fact* of succession, as proved by actual possession, not the *right* to possess ultimately, which the Collector has to determine. The Courts of Justice alone can take cognizance of disputed claims to the *right* of succession. If the Collector should be satisfied that one of the parties has entered upon possession, he may, without demur, register his name, (and that even though the name of the vendor or transferrer do not appear in the District Registers), referring any objectors to the Courts.

Unregistered documents not to be admitted.

3. The Collector must, in these proceedings, carefully abstain from, in any way, recognizing, or "acting on," any deed of gift of land, dated later than the 31st December 1864, or any deed so dated "which purports or operates to create, declare, transfer, or extinguish any right, title, or interest, of the value of one hundred Rupees or upwards, in land, unless the same shall have been registered in the manner, and within the time, prescribed by Act XX of 1866."

4. Circular Order of the Court of Sadr Dewáni Adálat, dated 5th October 1838, has restricted the practice of furnishing Collectors with copies of decrees affecting lands paying revenue, to cases in which those decrees are final, and of which execution has been taken out. Collectors will make alterations in their Registers on the receipt of copies of decrees only when the copy is accompanied by a direct order from the Court in execution thereof. Procedure upon order of Court.

5. The fees payable on registry, under Regulation XV of 1797, are not to be demanded until the registry has been made. The registry of the transfer of an estate, or share of an estate, to an auction purchaser, under Act XI of 1859, is to be made, free of charge, simultaneously with the notification prescribed by Section XXVIII of that Act. Fees on registry.

6. When the transfer of a portion of an estate, or of a registered specific share of an estate, is registered, the fees leviable under Regulation XV of 1797, Section III, must be charged only on the amount of Government revenue alleged by the applicant for registry to be payable by such portion; or, in the case of lands held exempt from the payment of revenue to Government, on the amount of the annual produce of such portion as declared by the applicant for registry. Calculation of fees when part of an estate is transferred.

SECTION V.—REGISTRATION OF DEPENDENT TENURES AND LEASES.

1. Every entry in the Common and Special Registers prescribed by Act XI of 1859, Sections XLI to XLIV, Registers G to K, is to be noted, at once, against the estate affected, upon the General Register A. Registers E and F are now finally closed. Reference note in Register A.

2. Whenever application is made under Section XLII or XLIII, Act XI of 1859, for the special registry of any tenure, or lease of the character described in the 3rd and 4th exceptions of Section XXXVII, the Collector is to enquire, particularly, what encumbrances upon the estate are already specially registered: the Report to the Commissioner from the Collector, required by law in such cases, must invariably state that he has made this enquiry, and must contain a full description of every such specially registered encumbrance. Enquiry upon application for special registry.

3. It is to be borne in mind that, under Act III of 1862, B. C., no application for the registry of any tenure under Sections XL to XLIV, Act XI of 1859, can be received, if not made within three months of the date of the deed constituting the tenure. Limitation.

4. Rent-free tenures cannot be registered under Act XI of 1859. Rent-free tenures.

SECTION VI.—MISCELLANEOUS.

1. The Registers, described in this Chapter, must, by law, be paged and attested by the Collector of the District, or by an Assistant or Deputy Collector; the number of pages in each Register being entered, in the hand writing of the Collector, or his Assistant or Deputy, in the last page of the Register. Paging and attestation.

Chap. XV—Sec. vi.] REGISTRATION OF LANDED PROPERTY.

Representation of Vernacular, in English letters.

2. In preparing the Register, the arrangement of the English alphabet is to be followed. In converting Vernacular letters into English, the following tables are to be used:—

Bengali.				Urdu.			
ক	k	খ	th	ফ	f	ر	a,á,i,u, ا
খ	kh	দ	d	ফ	kh	ز	b
গ	g	ধ	dh	ক	a	ی	p
ঘ	g	ন	n	গ	á	ی	zh
ঙ	n	প	p	গ	i	ی	t
চ	ch	ক	ph	ফ	f	س	t
ছ	chh	ব	b	ফ	u	ش	s
জ	j	ভ	bh	ফ	ú	س	j
ঝ	jh	ম	m	ফ	ri	س	ch
ঞ	n	য	j,y	ফ	ri	س	ch
ট	t	র	r	ফ	w,o,ú,au	س	h
ঠ	th	ল	l	ফ	e	س	h
ড	d	ব	v	ফ	ai	س	kh
ঢ	dh	শ	s	ফ	o	س	kh
ণ	n	ষ	sh	ফ	y,ai,e	س	kh
ত	t	স	s	ফ	au	س	a,á,i,u
				ফ	ng	س	d
				ফ	n	س	gh
				ফ		س	gh

Index word.

3. The name of the estate or village should invariably be the leading word, and not such territorial distinctions as "Chak," "Tara," "Kismat," "Arazi," and the like, which should follow, not precede, the name. The names, whether in English or the Vernacular, should be written in full.

CHAPTER XVI.

The Rent Laws.

SECTION I.—STAMPS.

1. Suits under Clause 4, Section XXIII, for arrears of rent on account of land, &c., paying revenue to Government; and suits, under Section XXV, for money in the hands of an agent of such lands; may be written on paper bearing a stamp of one-fourth the value prescribed for a plaint of appeal in civil suits,* in Article 11, Schedule B, Act X of 1862. All other suits under Act X of 1859 and Act VI of 1862, B. C., relating to lands paying revenue to Government, are to be written on a stamp of the value of 8 annas. (See Note g.†)

Suits for arrears to be on quarter stamp.

2. It is to be especially noted that these favorable provisions are applicable only to the case of revenue-paying lands. Suits relating to lands which pay no revenue to Government, must be written on stamp paper of the full value* prescribed for suits instituted in the Civil Court. Dependent or subordinate tenures held without payment of rent to the zamíndárs, must not, however, be confounded with lands which pay no revenue to Government.

If for rent of revenue-paying lands.

3. Applications for the issue of a notice of enhancement under Section XIII; for the summons of witnesses under Section LXVI; in respect of the production or filing of any exhibit, (see *Second General Exemption, Article 10, Schedule B,*

Exemptions from stamp duty.

		PROPER STAMPS.	
		Rs.	Rs.
* If the amount or value of the property claimed does not exceed		16	1
Above	16 Rs. and not exceeding	32	2
Do.	32 " " "	64	4
Do.	64 " " "	150	8
Do.	150 " " "	300	16
Do.	300 " " "	800	32
Do.	800 " " "	1,600	50
Do.	1,600 " " "	3,000	100
Do.	3,000 " " "	5,000	150
Do.	5,000 " " "	10,000	250
Do.	10,000 " " "	15,000	350
Do.	15,000 " " "	25,000	500
Do.	25,000 " " "	50,000	700
Do.	50,000 " " "	1,00,000	1,000
Do.	1,00,000 " " "		2,000

† SPECIAL RULE FOR THE PRESIDENCY OF BENGAL.

(g.) In suits instituted in the Courts of Collectors and Deputy Collectors, under Act X of 1859, for the recovery of arrears of Government revenue, or rent of land paying revenue to Government, or of money in the hands of an Agent of such land, the statement of claim shall be written on paper bearing a stamp of one-fourth the value prescribed for suits instituted in the Civil Courts; and, in all other suits instituted in the Courts of Collectors and Deputy Collectors under the said Act, relating to lands paying revenue to Government, the statement of claim shall be written on paper bearing a stamp of the value of 8 annas.

Act X of 1862); and the written authority to a servant employed in dstraint, under Section CXX; may be on *plain paper*. So also may be any petition or application in relation to any suit or case (including executions of decree), under the Rent Laws, of an amount or value less than fifty Rupees (see *First General Exemption, Article 10, as above*); and an application for a copy of the translation of judgment—(See *Article 5, Schedule B, Act X of 1862*).

Applications. 4. An application to a Collector to receive a deposit of rent under Section V, Act VI of 1862, B. C., must be on a stamp of the value that would be necessary for the institution of a suit for an amount of arrears of rent on revenue-paying lands equal to the sum to be deposited. All other *written applications* (as distinguished from *suits*) under these Acts, except those declared exempt in the preceding Clause, must be on an 8-anna stamp.

Appeals. 5. Appeals to a Collector and a Commissioner under Section CLI (see *Article 10, Schedule B, Act X of 1862*); and to a Collector under Section CLV; must be on an 8-anna stamp.

Value of claims. 6. In all suits instituted under Act X of 1859, the value of the claim, calculated according to the Rules contained in the Note to Article 11, Schedule B, Act X of 1862, paras. (a), (d), and (e) must be stated at foot of the Statement of claim.

Copies. 7. Copy of any judgment, or its translation, or of any decree or order passed in any Revenue Court, in any case in which the value of the claim (stated as required by Clause 6) does not amount to fifty Rupees, if taken out of the Court making the same, is not chargeable with stamp duty; if taken out of any other Court, it is chargeable with 8 annas stamp duty. Copy of a *judgment*, or its translation, or of an *order, not being a decree*, in any suit in which the value of the claim amounts to fifty Rupees or more, is chargeable with 8 annas; and a copy of a *decree* in such a suit is chargeable with one Rupee stamp duty. (See *Articles 4 and 5, Schedule B Act X of 1862*.)

Security Bonds. 8. Security bonds, in cases under Act X of 1859, taken under the provisions of Sections LI and CXXVII, must be on stamp paper of the value of 8 annas. (See *Article 2, Schedule B, Regulation X of 1862*.)

SECTION II.—AUTHORIZED AGENTS.

Agent with personal knowledge is not a Mukhtár. 1. It is important to distinguish clearly between the "authorized agent who has personal knowledge of the facts of the case," or "is accompanied by a person who has such personal knowledge," (vide Sections XXXV and XLIII, Act X of 1859), and the "authorized agent or Mukhtár" employed, under Section LXXI, "to conduct a case."

Mukhtár requires power of attorney. 2. The "authorized agent or Mukhtár" of Section LXXI can only be employed under a special power of attorney (see *Chapter XI, Section XIII, Clause 8*); and his appointment, in no respect, excuses the presence of his principal.

3. The "authorized agent" of Sections XXXV and XLIII The agent is, in the opinion of the Board of Revenue, identical, ordinarily, with the "Náib," "Gomáshtha," &c., of Section LXIX. He need not be enrolled under Act XX of 1865, and requires no power of attorney to enable him to appear; and he has the prerogative of so representing his principal that the principal can only be summoned in person, under the special circumstances stated in Section XLIII or Section LXIV. The agent requires none.

4. Either the plaintiff himself, or an authorized agent appointed under Section XXXV; or again, the defendant himself, or an authorized agent appointed under Section XLIII; *must* appear in every case. Absent plaintiff must be represented by agent.

5. The appointment of a Mukhtár, under Section LXXI, in no way relieves his principal of the obligation of either appearing himself, or being represented by an authorized agent under Section XXXV, or Section XLIII, accordingly as he is plaintiff or defendant. Mukhtár will not suffice.

6. A comparison of Section XXXV with Section XLIII makes it clear, in the Board's opinion, that the legal position of the "authorized agents" of those Sections is the same, whether they have, themselves, personal knowledge, or only bring some subordinate with them who has. Agent need not, himself, have personal knowledge.

SECTION III.—THE JUDGMENT AND DECREE.

1. The *judgment* and the *decree* in a case under the Rent Laws are separate documents. Section XV, Act VI of 1862, B. C., contains directions for recording the *judgment*. In preparing a *decree*, the provisions of Section CLXXXIX, Act VIII of 1859, should be applied, as far as they are applicable. Distinction between the two.

2. The *decree* must be written in the language in ordinary use in the Court. Neither Section CLXXXV nor Section CXCVIII of Act VIII of 1859 is binding upon Collectors trying cases under the Rent Laws; so that the *law* does not make it necessary that their judgments should be translated into the language in ordinary use in the Court, or that certified copies thereof should be furnished to the parties or the pleaders. Law as to translations, or copies.

3. The Government have, however, been pleased to direct that the Revenue Courts, in cases under the Rent Laws, are to act as if Section CXCVIII, Act VIII of 1859, was applicable to them. A single certified copy, therefore, both of the decree and of the judgment, is to be furnished to each of the parties to any proceedings in these Courts, or their Agents, or Mukhtárs, on application to the Court, and on the production of the necessary stamps, when stamps are required by any law for the time being in force. Enlarging order of Government as to copies;

4. The Government have, also, resolved that, whenever the judgment in any of these Courts is written in any other language than that which is in ordinary use in the Court, a certified translation thereof into the language in ordinary use in the Court, is to be furnished to any of the parties, upon payment of such fees as the Board of Revenue may, from time to time, direct. and as to translations.

Fee to be levied.

5. For the present, the Board have fixed this fee at a maximum of 2 Rupees for one hundred words. Within that sum, the Collector, with the sanction of the Commissioner, may fix, from time to time, at his own Court, and at the Sub-divisional Courts of his District, any rate that he thinks fit. The fee can only be charged once for each judgment. If both, or all, the parties to the proceedings *unite* in applying for a translation, the charge for translation is to be divided equally among them. If a judgment has been already translated, copying fees only are to be charged to any one requiring a copy of the translation.

Responsibility of Officers.

6. The Officer presiding in each Court is responsible for the correctness of these translations, and must make his own arrangements for getting the work done for the fees allowed, being careful only that, if any Officer of the Court is told off for the work, he is not permitted to do it in Office hours. *Assistant or Deputy* Collectors must report their arrangements for the sanction of the Collector. The person appointed to make translations must keep an account in the form, *mutatis mutandis*, of Register No. 68.

Copying fees.

7. If more than one copy of either a decree, or of a judgment, or translation, is required by any party, he must pay copying fees at the rate prescribed in Chapter XIII, Section VI, Clause 3.

Satisfaction of decree.

8. Although Section CCVI, Act VIII of 1859, is not, by law, made applicable to the procedure of the Revenue Courts, the Board of Revenue are of opinion that those Courts should, since there is no provision, upon the subject, in the Rent Laws, act in the spirit of that procedure, until the High Court declare it to be wrong to do so. That is to say, a Revenue Court should, on the one hand, accept a payment made to it in satisfaction of its decree, for transfer to the judgment-creditor; and, on the other hand, should refuse to recognize any adjustment of a decree unless it is made through the Court, or be certified to the Court by the judgment-creditor or his agent.

Decree to be promptly executed.

9. It is of the utmost importance that decrees should be promptly executed; and Collectors should, frequently, examine the Registers of Executions of Decrees, No. 22, in order to ascertain that no avoidable delays are permitted in the Courts of the Deputy Collectors.

SECTION IV.—CIVIL COURT AMINS.

Adapted Rules.

1. The following (Clauses 1-10) is an adapted abstract of such of the existing Rules of the High Court for the employment of Civil Court Amins in local investigations, and the levy of fees for their remuneration, as are applicable to their employment by the Revenue Courts—(See also Act VIII of 1859, Section CLXXX).

Instructions to be precise.

2. The instructions given to an Amin for a local enquiry should be careful and precise. Such enquiries frequently prove fruitless, owing to the loose and imperfect instructions originally given to the Amin.

3. Before orders are issued for an enquiry by an Amin, the Particulars to exact nature of the enquiry to be held; the means to which the ^{be fixed.} Amin is to have recourse in making it; and the time it should occupy; must be carefully considered, and recorded.

4. It will not, often, be possible for the Revenue Courts to ^{Fixing of date.} specify the date on which the Civil Court Amin will commence his proceedings: it will therefore be, ordinarily, the Amin's duty to notify the date. The Amin must not defer his proceedings on account of the absence of a party to whom notice has been given.

5. Litigants, habitually, attempt to impeach the genuineness ^{Attestations} of an Amin's returns and plans, by withholding the attestation ^{of plans.} of their own signature. An erroneous impression prevails, that to sign, is to ratify and accept. But it should be understood that the simple attestation of a plan does not preclude a party from objecting, thereafter, to the mode in which it has been prepared.

6. The employment of Amins is regulated by Act XII of Fees to be 1856. Especial attention is directed to Section VII of that Act. ^{paid.} The daily rate chargeable for the employment of an Amin is fixed at three Rupees.

7. The whole charge for the number of days that it is es- ^{How to be} timated that the enquiry will occupy, must be levied before the order ^{calculated.} for the enquiry is issued. As soon as he has completed the enquiry, the Amin must specially report the number of days that it has occupied; and, if the amount paid into Court be found to exceed the amount to be credited to Government for this number of days, the excess must be, at once, refunded to the depositor.

8. In addition to the fixed daily rate of three Rupees, (which ^{Costs.} is to be credited to Government as "Civil Court Amins' fees"), the party at whose instance, or for whose benefit, an Amin is deputed, must pay into Court the following charges:—

(a.) The Amin's travelling expenses; which are to be calculated with reference to the distance to be travelled, and the means by which the journey can be performed.

(b.) The remuneration of peons; when it is necessary that such Officers should accompany the Amin.

(c.) The cost of the postage of the Amin's Reports, &c.

9. These items are, however, to be charged only when ^{Their appro-} absolutely necessary. From the amount deposited on account of ^{prison.} these several items, the actual sums expended on these accounts by the Amin will be reimbursed to him, and added to the costs of suit, the balance being returned to the depositor.

10. The Amin is to be supplied with stationery from the ^{Stationery.} Court by orders of which he is employed. The Civil Courts keep these Officers supplied with needful instruments for survey, &c.

11. The employment of Civil Court Amins in local enquiries ^{Amin to be} under Section LXXIII, Act X of 1859, should be very sparingly ^{rarely em-} resorted to. Such enquiries cannot often be necessary for the ^{ployed.} decision of suits under Act X of 1859, at all; and, when an enquiry is necessary, it by no means follows that a Civil Court Amin should

be employed upon it. When an Officer subordinate to the Collector is employed upon such an enquiry, only his actual travelling and other expenses, with such remuneration as may seem reasonable, not exceeding 3 Rupees a day, should be charged to the parties.

Entitled to travelling allowances only.

12. Civil Court Amíns have no claim to extra remuneration for the performance of any duties that may be required of them in cases under Act X of 1859; but they will be allowed the travelling expenses which they have *boná fide* incurred, when deputed or on such duties, and these expenses will be disbursed by the Collectors as a contingent charge.

Returns.

13. The following are the periodical reports and statements which the Board, under the authority vested in them by Section CXXXVI of Act X of 1859, direct that the Civil Court Amíns, or other Officers authorized to sell distrained property, shall submit to the Collector:—

I.—Quarterly Statement of Business, with headings as follows.

1. Description of cases. 2. Remaining from last quarter. 3. Instituted during the quarter. 4. Total. 5. Number compromised, or withdrawn, or struck off in default of the parties. 6. Number terminated in sale. 7. Number in which security was given to Collector. 8. Total. 9. Remaining.

II.—Diary.

1. No. 2. Date.

III.—Cash Account.

1. Receipts. 2. Disbursements.

SECTION V.—SALES, IN EXECUTION, AND AFTER DISTRAINT.

Fees to be levied.

1. The provisions of Section CXXXII, Act X of 1859, which relate, primarily, to the sale of distrained property, are, by Section XCIX of the Act, made applicable to sales of movable property, in execution of decrees. Section CX, again, extends Section XCIX to cases of sale of houses or other buildings. The deduction of one anna in the Rupee, therefore, on account of the costs of the sale, and the credit of this amount to Government, which is prescribed by Section CXXXII, should be carried out in cases of sale of houses and buildings, as well as of movable property, in execution of decree. This will, of course, not apply to sales of estates and under-tenures.

Nazir to be employed.

2. The Názir, or, in Courts where there is no Officer bearing that title, the Officer who performs the duties of Názir, is, ordinarily, to be employed to hold sales in execution of decrees of movable property under Section XCIX, and of houses or other buildings under Section CX. The employment of the Civil Court Amíns to hold such sales is not, absolutely, prohibited; but they should be so employed as rarely as possible, and only in exceptionally important cases.

3. The Názir may depute his Náib, or a Bakshi, upon these Not a peon. duties, and to make local enquiries. But mere peons should never be employed either to hold sales, or to make enquiries.

4. When the Názir is employed to sell property in execution Expenses to of a decree, he should be allowed a sum sufficient to cover actual be allowed. travelling, and other, expenses incurred; and, in special cases, the Collector may, with the sanction of the Commissioner, allow him such further remuneration as may seem proper. These charges may be disbursed by Collectors, under the rules applicable to contingent expenses; the one anna in the Rupee, leviable under Section CXXXII of the Act, on account of the costs of sale, being credited to Government as "Receipts under Section CXXXII, Act X of 1859." No charge, on account of costs, besides the one anna in the Rupee, can, in any case, be imposed on the parties.

SECTION VI.—ASSISTANCE TO DISTRAINORS.

1. Applications for aid under Section CXIX, Act X of 1859, Application to should be made by the distrainer himself; and an agent should be personal. be required to show his power of attorney, before being recognized in that capacity.

2. To support a distrainer legally, a Collector is to depute a A single peon single peon. This Officer, as the representative of the constituted to be sent. authorities, will give sanction, by his presence, to all legal proceedings on the part of a distrainer; and it will be his duty to discountenance, and to report, at once, to the Collector, any illegality that may come to his notice. He is not empowered to use physical force, or to do anything which the distrainer himself is not entitled to do. Under no circumstances is a Collector justified in sending to the assistance of a distrainer, a number of peons, whose only use can be to intimidate the ryots by an illegal display of physical force; and who become mere instruments of oppression in the distrainer's hands, and, naturally, obey his orders, whether they be legal or not.

3. The Collector is not, on any account, to depute an Officer to Assistance assist in the execution of a decree as if it were a distraint: a decree confined to distraint. can be enforced only by regular process of law. A Collector, though not bound, when applied to for assistance, under Section CXIX, to enquire, judicially, into the legality of the distraint, should refuse assistance when the purpose for which it is sought, is patently illegal.

4. The proceedings provided by Section CXLV, Act X of 1859, Resistance in case of resistance of distraint, can only be adopted upon complaint of distraint. being made within fifteen days of the date of the resistance. District Officers are to be careful to take no steps in such cases upon the report of the Officer deputed to support a distrainer under Section CXIX, or unless complaints are made according to law.

SECTION VII.—SUPERVISION OF SUBORDINATE AUTHORITIES.

1. Commissioners are to see that the proceedings of the Lower By Commis- Courts are in all respects regular, whenever cases under the Act sioners. come under review, either in appeal or incidentally; and, in their annual circuits, this should be a point for special enquiry.

By Collectors. 2. Every Collector is to exercise the like supervision over his Deputies, and to report to the Commissioner, annually (*Return No. XXVII*), on or before the 31st March, that he has, personally, satisfied himself that each Deputy Collector subordinate to him has faithfully complied with the requirements of the law in the hearing and decision of these suits, and especially in the taking of evidence.

Result of appeals. 3. By Circular Order No. 14, dated 7th July 1865, the High Court have instructed the Judges to communicate their judgments, passed in appeal from the judgments of Deputy Collectors, to those Officers, *through the Collector*. In case this is not done, the Collector should remind the Judge of those orders. In his Return No. XXVII, he should mention the character of the comments made by the Judge on each Deputy Collector's proceedings, during the year, and the result of the appellate revision of the Deputy's proceedings, keeping, to this end, a Register (*No. XXXIX*) of the appeals of each of his Deputies.

To be reported. 4. The Commissioner should forward to the Board any report that is specially favorable, or specially unfavorable.

SECTION VIII.—APPEALS.

Appeals. 1. The following is the construction which the Board of Revenue put upon the provisions of Section CLI, Act X of 1859, in regard to appeals from, or the revision of, "*orders passed in the course of suits, and relating to the trial thereof,*" and orders "*passed after decree and relating to the execution thereof.*"

Interlocutory orders. 2. From the analogy of Section CCCLXIII of Act VIII of 1859, it is plain that there is, absolutely, no appeal from, and no power of revision of, an "*ORDER PASSED IN THE COURSE OF A SUIT AND RELATING TO THE TRIAL THEREOF,*" but, "*if the decree be appealed against, any error, defects, or irregularity in any such order, affecting the merits of the case, or the jurisdiction of the Court, may be set forth as a ground of objection in the memorandum of appeal.*"

Specific performance. Sections LXXX to LXXXIII. 3. There is no appeal from, and no power of revision of, "*ORDERS PASSED AFTER DECREE, AND RELATING TO THE EXECUTION THEREOF,*" by COMPELLING SPECIFIC PERFORMANCE (*Sections LXXX to LXXXIII*). The requirements of the law, in regard to this class of executions, are specific and definite; and there is no apparent room for irregularity in carrying them out. Until they are carried out, the decree is unexecuted; and it is competent to the superior Executive Authorities to point out, under such circumstances, to a Lower Court the requirements of the law, and remind it of the duty imposed upon it. Such an interference by higher authority would, probably, meet with immediate attention. If it did not, it would be the duty of the higher authority to proceed to ulterior measures.

Imprisonment of the person. Sections LXXXIV and XCIII. 4. There is no appeal from, or power of revision of, "*orders passed after decree, and relating to the execution thereof,*" by IMPRISONMENT OF THE PERSON; though, no doubt, an action would lie, in the Civil Court, for damages, against any Officer guilty of irregularity in this class of executions. It behoves the superior

Executive Authorities to supervise, very carefully, the proceedings of the Lower Courts in this matter, reproofing and, if necessary, reporting for further orders, any serious irregularity.

5. If a decree is executed by SALE OF MOVABLE PROPERTY (Sections XCVIII, &c.), there is no appeal from, or power of revision of, any order passed in the course of the execution; but an action lies in the Civil Court for the recovery of any damage sustained by any person by reason of any irregularity in publishing or conducting the sale (Section CIV). Sale of movable property. Sections XCVIII, &c.

6. UNDER-TENURES ARE SOLD, in execution of decree, FOR THEIR OWN ARREARS under Act VIII of 1865, B. C., which (Section XIII) provides for an appeal on the ground of irrelevancy of the law, or of irregularity of procedure. Sale of under-tenure for its own arrears. Section CV.

7. No appeal from, or power of revision of, any "order passed after decree, and relating to the execution thereof," by the SALE OF HOUSES OR BUILDINGS, is provided by the law as it stands. It is very important, therefore, that the Lower Courts should be extremely careful in their proceedings as to such executions, and the higher Revenue Authorities must, as in the case referred to in Clause 4, carefully supervise the proceedings of the Lower Courts. Sale of houses or buildings. Section CX.

8. UNDER-TENURES ARE SOLD, in execution of decree, FOR ARREARS NOT DUE IN RESPECT THEREOF, under Section CCXLVIII, &c., Act VIII of 1859. An appeal, therefore, lies under certain circumstances, as described in Section CCXLVII of that Act, to correct irregularities in such sales. This appeal should, in the opinion of the Board of Revenue, be heard, by Collectors, from the orders of Deputy Collectors, and, by Commissioners, from the orders of Collectors. Sale of under-tenures for arrears not accrued upon them. Section CX.

9. ESTATES, OR SHARES OF ESTATES, are SOLD, in execution of decree, under Act XI of 1859. The sale can only be held after special notification under Section V of that Act. The date fixed in the notification should be the latest date for payment of such demands in the District, as determined by the Board of Revenue under Section III. (See Chapter XIX, Section I.) An appeal lies to the Commissioner, under Section XXV, Act XI of 1859, in case of any irregularities, &c., in such a sale. Sale of estates or shares of estates. Section CX.

10. Special provision is made by the Act (Sections CIII, CVII, and CXI) for the adjudication of CLAIMS TO ATTACHED PROPERTY OF ALL KINDS, and for a suit in the Civil Courts to question the decision of the Revenue Courts in regard to such claims. Claims to attached property. Sections CIII, CVII, & CXI.

11. There is NO APPEAL from, and NO POWER OF REVISION of, any "ORDER PASSED AFTER DECREE, and RELATING TO THE EXECUTION THEREOF," UPON THE MERITS, except when a claim has been adjudicated. No appeal upon the merits, except upon a claim.

12. Unless an appeal is made to the proper authority, there is no power of interference by the superior authorities. The Board of Revenue or the Commissioner can, only, under Section CLII, "call for a case, and pass orders upon it," when an order has been passed IN APPEAL, by the Commissioner or the Collector respectively. Board and Commissioner's power. Section CLII.

Collectors not to refer appeals for trial by a Deputy Collector without Commissioner's special sanction.

13. Appeals should always be tried by the Collector himself. Collectors are never to refer appeals, for trial, to a Deputy Collector without the special permission of the Commissioner previously obtained. Commissioners are always to report to the Board of Revenue the circumstances under which they may think it necessary to authorize a Collector to delegate this important duty to any of his subordinates. They should give the authority, only in case the pressure of business is such as to make it absolutely necessary.

SECTION IX.—RECORD OF TENURES.

When to be undertaken.

1. By Section X, Act VI of 1862, B. C., a Collector is required, under certain circumstances, "on the *special application* of a proprietor, or other person entitled to receive the rents of an estate or tenure, to ascertain, determine, and record the tenures and under-tenures comprised in such estate or tenure, or any part thereof, the rate of rent payable in respect of such lands, and the persons by whom, respectively, the rents are payable."

Limits of power.

2. In the opinion of the Board of Revenue, the law thus quoted does not authorize a Collector to *alter* the rent of a single tenant of such lands. He has only power to ascertain, determine, and record, the rent, at the time of his enquiry, actually payable by each tenant on the lands,—to prepare, in fact, a Rent Roll. The "proprietor or other person," as described in the quotation, must proceed, according to the forms of the law to that end provided, before the rent of a single tenant can be enhanced.

To be observed.

3. Collectors are to be careful to act upon this view of the law, until it be, by competent authority, declared to be erroneous, and not to take upon themselves, under cover of the law, to re-settle lands and estates, to do which the law quoted, in the opinion of the Board, gives them no power whatever.

SECTION X.—PATNI SALES.

One petition for all tenures in one estate.

1. One petition only need be presented for the sale of any, or all, of the tenures described in Section VIII, Clause 1, Regulation VIII of 1819, contained in one estate.

Provision for holiday.

2. If the 1st of Bysákh, or the 1st of Kártik, fall on a Sunday, or other close holiday, the petitions prescribed in Clauses 2 and 3 of Section VIII, of Regulation VIII of 1819, must be presented on the first succeeding day on which the Office is open.

Procedure.

3. A defaulting Patnídár, who has not contested the arrear summarily, under the provisions of Section XIV, Regulation VIII of 1819, must, in the event of a petition being presented at the end of the year, pay the amount claimed, before the day of sale; and, in like manner, in the event of a petition being presented in the middle of the year, he must pay the advertised balance, or the requisite proportion as laid down in Clause 8, Section VIII, before the day of sale. Upon the date of sale, if there is any balance outstanding, and the zamíndár insists upon a sale, the Collector

must sell. A Patnidár, who has contested the award summarily as above, is entitled to lodge the amount of the arrear demanded after the lot has been put up. Talúkdárs of the second degree, on the contrary, who wish to stay the sale, under Clause 2, Section CIII, by paying the amount of balance that may be declared due by the person attending on the part of the zamindár, must do so before the lot has been called up. They may, of course, lodge money antecedently, as allowed by the same Clause.

SECTION XI.—MISCELLANEOUS.

1. If a Collector, during his absence from the station on duty, leaves a Covenanted Deputy Collector, or a Covenanted Assistant with the powers of a Deputy Collector, in charge of the current duties of the Office, it is competent to him, by a proceeding, to delegate to the Officer so left in charge, the duty of deciding any cases that may be instituted under the provisions of these Acts, or of distributing such cases amongst the Officers authorized to decide the same. Delegation of duties.

2. Suits and cases under Acts X of 1859, and VI of 1862, B. C., may be heard and decided at all times, when the Office of a Collector is open for the dispatch of general business. But it is incumbent on the Revenue Authorities to exercise a sound discretion in passing judgment, in the absence of either of the parties in a case, at seasons when the Civil Courts are closed, and the transaction of civil business is, in a great measure, suspended. This caution does not apply to the issue of the various processes necessary in the course of a suit, in preparation for its final hearing; nor of processes in execution of decree. The issue and service of such processes should not be interrupted in any way, in consequence of the closure of the Civil Courts. Suits may be heard at any time with discretion.

3. Attention is directed to Section XVII, read with Sections XLVIII and L of the Indian Registration Act, XX of 1866. The Registration Law.

4. Officers trying rent suits should specially bear in mind that no *unregistered* lease of immovable property, for a period exceeding one year, that bears a later date than the 31st December 1864, and no unregistered counterpart, or kabúlyat, for a period exceeding one year, which bears a later date than 30th April 1866, may be received by them in evidence. Admission of documents.

5. For the duties of Revenue Courts, in regard to the notification of the effect of their orders to the Registration Officers, see Chapter XII, Section VI. Notification of orders.

6. The penal provisions of Section II, Act VI of 1862, B. C., should not be applied indiscriminately, or otherwise than in strict accordance with the law, as expounded by the High Court. Whenever the returns show that these penalties have been inflicted in any large proportion of cases, a careful explanation of the cause is to be furnished to the Commissioner, for the information of the Board of Revenue. Damages.

Of security bonds.

7. Security bonds taken under Section LI or CXXVII must be executed, or acknowledged, before the Collector or other Officer, before whom the case is. The acknowledgment of the party executing the bond should be noted by the deciding Officer on the bond. *Property* need not be pledged by either party; the security of a person of substance is what is required; but, when objection to the sufficiency of the security is made by the opposite party, the authority before whom the bond is brought should make enquiries before accepting it. The *registration* of security bonds in suits under Act X of 1859 is not necessary.

Forms of processes not given in the Act.

8. In the Appendix will be found Forms (H) and (I), for the proclamation for the attendance of the defendant (Section LII), and for the summons of witnesses (Section LVI), for which no Forms are given in the Schedule to Act X.

Service of process.

9. The rules for the service of processes will be found in Chapter XII, Sections VII and VIII.

The law as to Revenue Agents.

10. The law which regulates the position and qualification of Revenue Agents is Act XX of 1865. But that law does not apply to the "Agents with personal knowledge" of Act X of 1859.

Rules for their qualification.

11. The rules prepared by the Board of Revenue, under Section XXIII of that Act, for defining the qualification required for the certificate of a Revenue Agent, and the Table of Fees fixed under Section XXXVII, will be found in Chapter XII, Sections IV and V.

Sale of under-tenures in estates managed by Collector.

12. Under-tenures in estates under the immediate management of a Collector, whether the property of Government or of individuals, including Wards of Court, are salable for arrears of rent under Section XXV, Regulation VII of 1799. A previous decree is not necessary to a sale under that Section.

APPENDIX A.

[SEE SECTION XI, CLAUSE 8.]

FORM H.

Form of Proclamation for the attendance of the Defendant.—See Section LII.

No. (of suit) dated

In the Court of

A. B., Plaintiff (*Name, description, and address of Plaintiff*).

C. D., Defendant (*Name, description, and address of Defendant*).

WHEREAS the said A. B. has brought a claim against you in this Court for (*here specify particulars of claim as given in the statement*); and whereas a warrant was duly issued for your arrest; and whereas it appears, from the return of (*the Nazir or the Deputy Sheriff of Calcutta*), that, after diligent search, you are not to be found, and that the said warrant could not, therefore, be executed upon you according to the exigence thereof: PROCLAMATION is therefore hereby made that the Court will, upon the day of (*here enter a date sufficiently distant to make it certain that it will be at least ten days from the date of the publication of the notice at the residence of a defendant*), proceed to hear the said suit, and, in case of your non-attendance, will pass judgment upon the documents and proofs that may be exhibited by the plaintiff, *ex-parte*.

Dated this

day of

186 .

(244)

FORM OF SUMMONS TO WITNESS.—*See Section LXVI.*

No. (of suit) dated

In the Court of

A. B., Plaintiff (*Name, description, and address of Plaintiff*).

C. D., Defendant (*Name, description, and address of Defendant*).

WHEREAS your attendance is required to give evidence on behalf of the plaintiff
(or defendant) in the above suit; you are hereby required personally to appear before
this Court on the day of 186 for that purpose.

Dated this day of 186 .

CHAPTER XVII.

Resumptions.

SECTION I.—PRELIMINARY.

Postponement
of assessment
under Regn.
III of 1828.

1. Under Clause 3, Section IV, Regulation III of 1828, a Collector, having decreed land liable to resumption, was empowered, whether an appeal were preferred or not, to carry his decision into effect by attaching and assessing the land. The Government Order, circulated on the 8th March 1831, exempted resumed land from assessment for six months from the date of the decree, and authorized the appellate authority to stay assessment, pending the trial of the appeal, on security being provided for the eventual payment of revenue from the date of the expiration of the six months' grace.

Withdrawal
of Regn. III
of 1828.

2. The original jurisdiction of Special Commissioners under Regulation III of 1828, having, except in certain cases, been withdrawn by the Resolutions of Government, dated the 15th April 1852, and 25th May 1853; and the powers of Collectors under that law having, consequently, ceased; the resumption process has reverted to what it was previous to 1828, *viz.*, to the practice prescribed by Section XX, Regulation II of 1819. All cases decided in favor of Government, must, under the Section above quoted, be reported to the Commissioner for orders; and when these uphold the resumption award of Collector, the resumed lands become at once liable to assessment.

But postpone-
ment of
assessment
continued.

3. Though the privilege of six months' exemption from assessment was not intended to apply to cases decided otherwise than under the provisions of the special law (III of 1828), the Government have decided that it shall be extended to cases decided by the Commissioners under Regulation II of 1819. Of course, too, parties may, under Section XXII of this law, claim to retain possession of the resumed land by tendering security within a given period, and by engaging to institute a suit, in the Civil Court, to try the justness of the demand.

Few resump-
tions now.

4. Henceforth there will be but few resumptions; and it is, therefore, unnecessary to repeat the numerous precautions which have been, at different times, prescribed for the guidance of the Revenue Courts in resumption proceedings. All that is required is to condense, in a few rules, such instructions as will apply to the present practice.

Authorities
competent to
exempt from
revenue in
old times.

5. In Appendix A will be found a memorandum drawn up, in 1825, by the Secretary to Government, for the purpose of showing the different arrangements adopted previously to that which was formally enacted by the Code of 1793. Its object was to indicate the powers vested in the several Officers whose acts and orders might be cited in resumption proceedings; the general principle

being thus enunciated, that the power of granting and confirming revenue-free tenures, excepting by a regular judgment passed after a judicial inquiry, belongs, and always has belonged, to the Supreme Government. The declaration of this principle was, at the same time, provided for in Regulation XIV of 1825.

6. In Appendix B will be found the rules passed by the Supreme Government, on the 17th August 1840, for the guidance of Officers prosecuting the public claim to assess revenue upon lands for which no revenue is paid. They are to be understood as a declaration of the principles on which such claims are to be prosecuted, and as binding on all Officers who conduct prosecutions or appeals. Proceedings for resumption.

SECTION II.—PROCEDURE BEFORE SUIT.

1. Suits are not to be instituted, on the part of Government, in cases in which the plots of land, of which the tenure is composed, are all of a less area, according to Register C, than 50 bighás in any one village. This prohibition does not affect tenures under 100 bighás, in Government estates. Under 50 bighás not to be resumed.

2. Although, with reference to Clause 1, Section IV, of Regulation XIX of 1793, a hukmí tenure, less than 100 bighás, situate within the limits of a permanently settled estate, is, if the proprietor of the tenure die without heir, a legal escheat to Government, the right is never to be enforced. Hukmí tenure less than 100 bighás exempt.

3. No suit, at the instance of Government, for the resumption of lands claimed to be held revenue-free, may be instituted without the previous sanction of the Board of Revenue obtained in each case. This rule does not refer to suits in which Government, as Zamindár, seeks to assess tenures, under 100 bighás, in Government estates, under Sections XXX, Regulation II of 1819, or XXVIII of Act X of 1859. Sanction of Board.

4. The Collector must report, through the Commissioner, for the orders of the Board, the particulars of each case in which he wishes to institute a suit on behalf of the State. It should be shown what is the probable income from the tenure; what is its character; how it came to light; and whether it is, *primâ facie*, liable to assessment. Preliminary report to Board.

SECTION III.—THE SUIT AND ITS EFFECTS.

1. Care must be taken that the preliminary proceeding directing issue of notice under Clause 2, Section V, Regulation II of 1819, is not overlooked. It is not imperative on the Resuming Officer to assign, in this proceeding, any special ground for presuming the tenure to be invalid; it is sufficient for him to state, generally, that, having reason to believe, either from reference to the Registers in his Office, or from some other source of information, that certain lands are held without payment of revenue, an enquiry into the validity of the tenure is considered necessary, and that he, therefore, directs the usual notice to be issued and served, in the prescribed manner, on the holder of the tenure, requiring him to produce his title deeds, &c. Notice required by law.

- No process fees. 2. No fees for serving processes can be levied from defendants in resumption suits instituted on behalf of Government. Processes, in such cases, are to be served free of charge.
- Closure of Courts. 3. Resumption cases are not to be tried during the period for which the Civil Courts are closed, unless both parties are in attendance.
- Entry in Registers. 4. On receipt of the orders of the Commissioner of Revenue declaring lands liable to assessment, the resumed estate must be, immediately, brought on the Intermediate Register (D). It is the special business of the Sarrishtadár to see that the estate has been brought on that Register, and to report to the Collector that the necessary entry has actually been made. The estate must, at the same time, be entered on the Register of New Estates (No. 64) and on the Revenue Roll (No. 80).
- Khárij-jama. 5. "Khárij-jama" grants are to be dealt with as ordinary hukmí grants.
- Political Cases. 6. Investigations into tenures held, without payment of revenue, by independent chiefs, are to be conducted by the Political, and not by the Revenue Officers.

SECTION IV.—ASSESSMENT AND SETTLEMENT.

- Postponement for civil suit. 1. If the owner of a resumed estate provides the security prescribed by Section XXII, Regulation II of 1819, and institutes a suit to try the justness of the resumption, the estate, pending the decision of the Civil Court, may remain in his hands, unassessed as heretofore.
- Summary settlement. 2. Should adequate security not be provided, the Collector must endeavour to effect a summary settlement with the owner, demanding security only for the payment of the revenue assessed, which must be at the rate of half the supposed assets. Should the owner decline to settle on the terms demanded, or neglect to provide the required security, the Collector must then proceed to farm the lands, or take them under direct management, as enjoined by the law.
- Regular settlement. 3. On a decision being passed by the Civil Court upholding the orders of the Commissioner; or, on the Commissioner's decision becoming final, by reason of no suit being brought to contest it within the prescribed period of one year from the date of resumption; a regular settlement of the estate is to be made.
- Dispute as to effect of decree. 4. The resumption Courts must, of course, carry into execution their own decrees in the mode prescribed by the Regulations. But if land, denied to be included in a decree, were not in the occupation of the proprietor when the suit against him was instituted, but in the occupation of some other person who was not a party to the resumption suit, such land cannot be subjected to assessment by the Revenue Authorities without the institution of a new resumption suit against the party actually in possession.

SECTION V.—FEES TO AGENTS AND PLEADEES.

1. By Government Order, dated 10th May 1845, the Government Agent at the Court of the Special Commissioner, or other Officer exercising the powers of Special Commissioner, under Regulation III of 1828, was declared entitled to remuneration in cases brought, by his exertions, to a successful issue, the same to be calculated in the following manner :—The lands to be rated all round at a low average (say, for revenue-free lands, six annas, and alluvial lands, three annas per acre) to find the revenue : and the product to be trebled to represent the value, upon the principle observed in civil suits. Sunderbans, and, in fact, all extensive waste lands, should be dealt with as alluvial lands. Upon the value so determined, fees to be allowed on the graduated scale fixed for pleaders of the Civil Courts, as detailed in the Schedule appended to Chapter XII, Section V, Clause 1.

2. In cases of lands heretofore held at an inadequate revenue, and in quit the same rule is to be observed, except that the revenue already derived from the lands must be deducted in computing the value of the suit.

3. These orders must regulate any outstanding claims to fees on the part of the Government Agents, and the principle therein laid down must be observed in computing the value of the suit in cases which may be taken into the Civil Court under Regulation II of 1819. But the pleaders of those Courts will be entitled to their fees without reference to the result of the suit.

APPENDIX A.

[SEE SECTION I, CLAUSE 5.]

Memorandum by the Secretary to Government, Territorial Department, dated 18th August 1825.

The Provincial Councils established on the 23rd November 1773,* were authorized to grant sunnuds for málgoozáree lands, bearing a jumma† of 1,000 Rupees, and for lákhiráj lands, bearing a jumma of 100 Rupees; all such sunnuds to be duly registered, and copy of registry sent to the Presidency.

* Revenue Consultation, 28rd November 1773, Article 20.

† This is the word used, probably yearly rent was meant.

2nd. It has been sometimes supposed, that the above rule was designed to vest the Council with a power of making grants to a limited extent, and, consequently, their power of confirming existing grants had no limit. This, however, appears to be a mistake. The sunnuds were to be issued in a judicial capacity, and Government never seems to have delegated the right of making gratuitous grants, though, of course, if the Council abused their trust, it would be impracticable, probably, to distinguish the one case from the other, and all their sunnuds, regularly issued and duly authenticated, must be held conclusive for lands of the above value.

3rd. By the plan of a Bazeé Zamín Dufter for Bengal, proposed by the Committee of Revenue, on the 23rd May 1782, and approved by Government on the 31st of the same month, the Superintendent was directed to prepare drafts of new sunnuds to possessors of rent-free lands, antecedent to the 12th August 1765, to submit them, and deliver them to the Committee for approbation. Grants of a subsequent date, if not already confirmed by the Government, or the late President in Council, were not to be deemed valid until confirmed by Government.

4th. It was, at the same time, distinctly provided, "that the Superintendent of the Bazeé Zamín Dufter is not, in any case, to decide upon the property of the land, or the validity of the titles; but to make his report to the Committee by whom the decision is to be made."

5th. In the ninth Article, also, it is provided, that the Superintendent should prepare the drafts of the new sunnuds to be granted under the 8th Rule for lands held free of assessment, antecedent to the 12th August 1765, and that, having attested them, he should deliver them in to the Committee of Revenue for approbation.

6th. By the Regulation proposed by the Committee of Revenue on the 18th August 1783, and approved by the Government on the 26th of the same month, the Superintendent was authorized to confirm sunnuds for lands not exceeding 200 bighás.

7th. This last Regulation provided also for the confirmation, without inquiry, of sunnuds falling under the rule of November 1773 above quoted, which had been before overlooked. It likewise confirmed grants of land (not Comar) made by zamindars, in cases in which they did not exceed 50 bighás.

8th. Through some (apparently clerical) error, it would appear, that while by the rules, as recorded on the records of Government, the limit is above 200 bighás, the Board's records specify 250 bighás as the quantity which the Superintendent might confirm, and as this appears to have been acted upon, it must, I apprehend, be allowed to stand.

9th. It also appears from the Board of Revenue's record that, on the 25th July 1782, the Superintendent was authorized to confirm, without investigation, the rent-free tenures of Brahmíns in cases in which they did not exceed 10 bighás in extent. This rule appears to be virtually sanctioned by Clause 4, Section III, Regulation XLIX of 1793, but its operation must be limited to grants made before 1178 B. S. and 1179 F. S.

10th. Sunnuds referred to the Committee would appear to have been signed by the President, being likewise signed by the Superintendent and authenticated with the seal of his Office.

11th. In the plan submitted by the Board of Revenue, with their letter of the 25th September 1787, and approved by Government on the 16th October following, the powers of the Superintendent (Mr. Young) were considerably circumscribed; the

duty of inquiry being vested in the Collectors, while to the Office of the Superintendent of the Bazeo Zamín Dufter was assigned merely the task of arranging the materials furnished by them.

12A. The above statement has reference to Bengal, in regard to which it may be proper further to remark, that the proceedings of the Superintendents (J. Dynely and E. A. Young) would appear to have been confined to the Districts of Midnapore and Bardwan; and from the latter Districts no reports appear to have been made to the Committee, and no sunnuds for land exceeding 250 bighás purporting to have been issued by the Superintendent, can be authentic, or, if authentic, valid. In all cases, too, signatures and seals should be narrowly examined, the latter especially; both because the seal of the Dufter appears to have been lost or mislaid (not having been delivered to the Board of Revenue with the records in 1793), and because it must have been easily counterfeited.

13A. In Behar an investigation was made by Mr. George Vansittart, Chief of the Provincial Council in 1773, but appears to have been confined to jagheers and altungas and mudd-mash tenures. On the 29th June 1784, an Office of registry was established according to a plan proposed by Mr. Shora. Mr. Bushby was appointed Superintendent, and Mr. Holt his Assistant.

14A. Lands, the annual produce of which did not exceed 200 Rupees, were exempted from inquiry; and in regard to more extensive tenures, it was clearly the intention of Government to confine the duties of the Superintendents to that of investigation and report, and not to vest them with any power of confirming grants.

15A. Mr. Bushby and Mr. Holt, however, appear to have greatly exceeded the line of their duty, and much confusion and mischief seem to have been likely to ensue, when the Committee of Revenue interposed on the 7th November 1785. The Committee addressed Government, stating that the Superintendent had, without their authority, hazarded certain material deviations from their instructions, urging the mischief likely to attend any extension of power such as the Superintendent desired to obtain, which they observed, would render the Dufter a Court for the "resumption of land from Government," and suggesting the following specific rules:—

- I. "That the Superintendent of the rent-free lands in Behar, as to the mode and extent of his investigations, should be directed to conform strictly to his original instructions."
- II. "That all disputes between rent-free land-holders should be settled, not by him, but through the regular channel of Adawluts."
- III. "That on the demise of jagheerdars, &c., or as often as disobedience to his orders, in any persons subject to his authority, might make it necessary, the Superintendent should possess the power of attaching their lands, and of collecting and keeping in deposit the rents, giving early notice to the Committee of his having done so, with his reasons; but, in no case, should he resume any land without the express sanction of the Hon'ble Board previously notified to him through the same channel."
- IV. "That all lands so resumed shall be forthwith delivered over to the Collector within whose limits they may be respectively situated."
- V. "That neither new sunnuds shall be granted, or former sunnuds confirmed by the Superintendent, without the approbation and orders of the Committee of Revenue, or of the Hon'ble the Governor General in Council through the Committee of Revenue."
- VI. "That málgosárees land, or, in other words, land now paying rent to Government, shall be wholly and absolutely exempt from any inquiry or investigation by the Superintendent."
- VII. "That transcripts of all the Superintendent's proceedings be transmitted monthly to the Committee of Revenue." "Without these" (the Committee added) "we can neither ourselves form a precise judgment of the state of the business, nor report upon the conduct and progress of it to the Board, either with accuracy or confidence."

16A. The Committee observed, that under such restrictions, Mr. Young, Superintendent of the Bengal Bazeo Zamín Dufter, was then executing the trust reposed in him and executing it with success; neither giving to others any just cause of complaint, nor, as they believed, meeting himself with any obstruction.

17A. The rules proposed by the Committee were entirely approved of by Government.

18th. But the Office appears to have been abolished on the 31st May 1786. A Resolution of Government, dated 22nd February of that year, directs that the Office should be continued under the charge of Mr. Holt until the month of June following, with the same allowances as had been received by Mr. Bushby, who had resigned; and the proceedings of the Board of Revenue of the 7th June of that year contain a letter to Mr. Holt, desiring him (as the period fixed by Government had expired) to repair forthwith to the Presidency, and to deliver over the cash and records and lands (if any), under his charge to the Collectors of the respective Districts.

19th. On the 19th July 1786, it was resolved to invest the Collectors generally with the duty of investigating and reporting on l khir j tenures, and the Board of Revenue were desired to consider whether, and how long, the Bazeer Zam n Dufter of Bengal should be continued.

20th. It appears to have been continued as a Presidency Office of Record until February 1793, when it was finally abolished on the general introduction of the Cornwallis system.

21st. The above detail may be useful to the Boards and Collectors in deciding on the powers vested in the several Officers whose acts or orders may be cited.

22nd. It appears sufficiently to establish the limits assigned to the authority of Mr. Bushby and Mr. Holt; and the records of Government appear to show the necessity of strictly scrutinizing all the acts of those Officers.

23rd. With regard to surshikun tenures (though in many cases hereditary), there seems to be no objection to the principle assumed by the Board that they shall be held to be for life only, where the contrary is not shown.

24th. Inquiries having been occasionally made in regard to the individuals who have, at given times, exercised Judicial and Revenue powers in the several Provinces and Districts as Chiefs, Members of Council, Committees, and Boards, Supervisors, Superintendents, Collectors, and Judges, I propose to have a report, containing the necessary detail of appointments and removals, prepared in the Record Committee, and thence circulated to the several Mofussil Committees, respectively; such a Statement regularly brought down and continued from year to year will be very useful.

25th. The Committee of Records may, also, I think, with advantage, select and print, for the information of the Service, several important papers touching points of general interest, now locked up in the Offices of Government, or among the records of the Board.

APPENDIX B.

[SEE SECTION I, CLAUSE 6.]

Rules passed by the Supreme Government, on the 17th November 1840, for the guidance of Officers prosecuting public claims upon tenures held without payment of Revenue.

1. Officers charged with prosecuting claims against l khir j tenures shall not refer, or maintain, any suit for lands not exceeding ten bigh s which have been held exempt from the payment of revenue or rent without interruption since the 1st December 1790. Provided that in the Districts of Chittagong, Sylhet, and Cuttack, this indulgence shall not extend to such lands, except where the produce is *bona fide* appropriated as an endowment for temples, or for other religious or charitable purposes; and that in Cuttack the proof of rent-free possession, without interruption, shall not be required in the cases so excepted beyond the 14th of October 1803, the date fixed by Clause 7, Section XVIII, Regulation XII of 1805.

2. In all cases where the Sudder Board of Revenue, to whom general reports shall be made, in the forms which the Board may prescribe, of claims relinquished under the preceding rule, shall pass orders for the confirmation of such relinquishment, the orders shall be final; and a Certificate in the form* appended to these rules shall be granted to the holder of the lands confirmatory of his title, to secure him from all future claims, on the part of the

* The form adapted to the present state of things is that given in Appendix C.

resumption Officers, on account of the lands in question.

3. In estates wherein the Government have acquired the proprietary right, and which it may be determined by the Revenue Authorities to let in farm, the farmer shall be precluded, by an express condition in his engagements, from

instituting any process for the resumption of tenures referred to in Rule 1, under the privileges reserved to Zamindars, Talookdars, and other proprietors of estates with whom a permanent settlement has been concluded.

4. If it shall appear in the course of the investigation of any case, that the produce of the lands the revenue of which is claimed for Government (whether the same have been held since 1790, without interruption or not, and whether exceeding in extent ten *bighás* or less), has been applied consecutively to religious or charitable purposes, or to objects of general utility, it shall be the duty of the Officer prosecuting, on the part of Government, the claim to revenue, to report the fact, through the prescribed channels, for the consideration and orders of the Government.

5. Whenever any land has been held *lakhiráj*, since the 12th August 1765, and the question shall arise whether having been so held, the tenure was originally hereditary, if it be proved, or be ascertained in the course of the investigation, that one or more successions took place before the said date, such succession or successions shall be admitted by the Government prosecutor or Agent as conclusive against the claim of Government to deal with the tenure as a grant for lives, liable to resumption upon decease of the incumbent of 1765; and if there be no proof of an actual succession by inheritance before the 12th August 1765, still, if, from the circumstances of the case, there be strong ground of presumption in favor of hereditary possession anterior to that date, the Government Officers shall abandon the further prosecution of the claim by lapse, and shall not require proof to the specific conditions of the original grant in the manner prescribed by a strict interpretation of the existing Law.

6. Whenever lands may be held under assignment for purposes in themselves permanent and perpetual, and their produce continues to be duly applied to those purposes, no benefit shall be taken, in the conduct of the prosecution on the part of the Government, of the provisions contained in Section XII, Regulation III of 1823, under which, strictly construed, the grant, though specifying permanent objects, might be deemed to be for life, because of the omission of words declaring perpetuity in the grant. But if the grant be specified as a charitable provision for one or more persons, and not an endowment for purposes in their nature unlimited as to duration, it shall be construed strictly according to its terms.

7. Persons in possession of *lakhiráj* lands in Cuttack from the date of the acquisition of the Province consecutively to the present date, shall be allowed to retain possession during their natural lives, and in the prosecution of any claim to try the validity of the grant or title by which lands may have been so held, the demand on the part of Government shall be for an award of resumption, to take effect upon the decease of the incumbent.

8. Whenever decree of resumption may be passed against a *lakhirájdár*, who consecutively held the lands, and enjoyed the produce without demand of revenue for thirty years from the date of decree, the case shall be reported, through the Revenue Authorities, to the Government, but the settlement of the lands under the decree shall not be delayed because of such reference.

9. In the case of lands held under *Badshahee* title, if the possession since 12th August 1765, in Bengal, Behar, and Orissa, and since 1791, in Cuttack, be consecutive and uninterrupted, and if the plea for resumption be that the original grantee did not actually and *bona fide* obtain possession of the lands while the grantor exercised supreme power within the territory in which the lands are situate, it will be incumbent on the Government Officer conducting the prosecution to prove the affirmative of such plea. In like manner, subsequent non-resumption by a Government Officer being a condition of the validity of *Badshahee* grants, the *lakhirájdár* shall not be required to prove this negative by direct evidence, but if such subsequent resumption be alleged as a ground for resumption, the proof of the fact must be exhibited on the part of Government.

10. The claim to resume, on the ground of non-registration of the tenure, in the manner prescribed by the Regulations referred to in the margin, shall not be urged on the part of Government, except in Districts in which Registers duly prepared exist, to be produced, if required, before the tribunal deciding the case, and in which the issue of the publications prescribed in those Regulations may be susceptible of proof, nor shall the claim to resume for non-registration be urged in regard to any tenures registered in the *Bazee Zámín*

Regulation	XIX of 1793.
"	XXXVII of 1793.
"	XLI of 1796.
"	XLII of 1796.
"	XXXI of 1803.
"	XXXVI of 1803.
"	XII of 1805.
"	VII of 1809.

Dufers established by orders of Government, dated 31st May 1782, or in the Office established for Behar by orders dated 29th June 1784, or in the Patna Registry Office for Badshahee grants established in 1770-71, nor shall this claim be urged in respect to any tenures, the official recognition of which as lakhiraj, that is, the knowledge of the existence of which as such by the Public Officers of Government, can be proved from the public acts and proceedings of the Government, or of the Board of Revenue, or of the Land Revenue Collector of the District, of date prior to the passing of the Act under which the registration is made obligatory for the District in which the lands are situated.

11. No title to hold land lakhiraj shall be brought into question, if otherwise valid as a permanent and perpetual tenure, on the sole ground that it is not duly described as such in the specification of the title required to be given in for registry under the Regulations above cited and referred to.

APPENDIX C.

[SEE APPENDIX B.]

Form of Sanad or Certificate of Relinquishment.

এলাকে কাছারি অমুক জিলা অমুক ১

বর্তমান ও ভবিষ্যৎ কালের মুৎছছন্দী ও কার্যকারক সকল এবং চৌধুরীআন ও জমিদারান ও তালুকদারান ও মোস্তাজেরান মোঁজে অমুক পরগণা অমুক জিলা অমুক জ্ঞাত হইবেক ।

অমুক সাকিনের অমুক ব্যক্তি অমুক তারিখের লিখিত অমুকের মোহর দস্তখতি এককেতা সনন্দ অথবা অন্য কোন দলিল দাখিল করিয়া সাক্ষিগণের সাক্ষ্যতার দ্বারা প্রমান করাইলেক যে উপরোক্ত মোঁজায় এত বিঘা জমি ঐ ব্যক্তির পিতামহ কিয়া পিতা অথবা অন্য কাহার নামে ব্রহ্মত্তর বা দেবত্তর কিয়া অন্য কোন সংজ্ঞায় মোকরর ছিল এবং এক্ষণে ঐ জমি উহার দখলে ক্রমিক চলিয়া আসিতেছে ও সন ১৭৯০ সালের ১ ডিসেম্বর তারিখাবধি ঐ ব্যক্তির নিজের এবং উহার পূর্ব পুরুষদিগের ভোগ দখল অথবা ঐ জমির উপস্বত্ত্ব দেবসেবা কিয়া মশজীদ ইত্যাদি পুণ্য কর্মে ব্যয় হওয়া সাব্যস্ত আছে অতএব বহুকালের দখলবিধায় অথবা ঐ জমির উপস্বত্ত্ব দেবসেবা ও মশজীদ ইত্যাদিতে ব্যয় হওয়া প্রযুক্ত সন ১৮৪০ সালের ১৭ আগষ্ট তারিখের গবর্নমেন্টের হুকুমানুযায়ী ঐ জমি অমুক নয়ার এই নূতন সনন্দের দ্বারা মজহরের নামে ব্রহ্মত্তর কিয়া দেবত্তর সংজ্ঞাতে সদর বোর্ডের সাহেবানের অমুক তারিখের মঞ্জুরি মোতাবেক সাবেক বদস্তর বহাল ও বরকরার রাখাগেল তোমরা মজহরের দখলে ছাড়িয়া দিবা কোন মতে আপত্য করিবে না উপরোক্ত হুকুমানুসারে আমলে আনিবা ইতি সন সাল তারিখ

APPENDIX D.

Bill of fees due to the Government Agent at the Court of the of
in the under-mentioned Resumption Suits.

No. of Appeal.	Appellant and Respondent.	Name of Estate and Pergunnah.	Extent of land decreed in local measurement.	Extent in English Acres.	Estimated revenue at 6 annas per Acre, for rural-forest lands.	Estimated revenue at 8 annas per Acre, for alluvial lands.	Value of suit at three times the estimated revenue.	Percentage of Fees	Amount of Fees at foregoing percentage on value of the Suit.	REMARKS.
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Certified that this bill has been drawn out in accordance with the Special Commissioner's Certificate, and the principles and rates of calculation prescribed by the Board of Revenue.

(Signed)

A. B., *Collector.*

"

C. D., *Commissioner.*

CHAPTER XVIII.

Returns.

SECTION I.—GENERAL.

- Board's list.** 1. A printed list (*see Appendix*) of all the Returns required from District Officers and Commissioners in the Revenue Department is supplied by the Board of Revenue: it should be hung up, in convenient places, in all Revenue Offices.
- Returns which are printed.** 2. The Returns numbered as in the margin, are to be submitted in manuscript. For No. XXV, I, V, VI, XVIII, XXIA, XXIII, XXVI, XXVII, XXXVI, and XLIV, printed forms are specially distributed every year by the Accountant-General, and XLIV. Printed skeleton forms of all the other Returns are supplied by the Superintendent of Stationery, upon indent.
- No such Returns to be sent in manuscript.** 3. Excepting the Returns enumerated in the margin of Clause 2, no Return must be submitted in manuscript, without a special explanation of the reason why the printed form has not been procured. Any Return submitted, unavoidably, in manuscript, should be drawn up in as compact a shape as possible; no paper of a size larger than foolscap being used, if it can be avoided.
- Vernacular Returns.** 4. The Returns must be submitted to the Commissioner in English. But, for the convenience of the Ministerial Officers, an edition of each Return is struck off in the Vernacular, and on rough paper; the Returns should be *prepared* on this edition. Whenever a supply of English Returns is indented for, the Superintendent of Stationery will understand that an equal supply of Vernacular forms is wanted. For Orissa, forms with blank headings will be distributed in like manner.
- Indents.** 5. In indenting for skeleton forms, quote carefully the number, in the Board's List, of the Return of which the form is wanted.
- Due date.** 6. Fifteen days from the close of the period reported upon are allowed for the preparation of every Return for which a special date is not given. If a Return is not submitted within a week from the due date, a letter of explanation must be sent to the Commissioner. On the due date a single list of the Returns that are blank must be sent, quoting the numbers only.
- Figures to be entered systematically.** 7. In preparing all figured Statements and Returns, care must be taken to enter the figures in a neat and orderly manner; units exactly under units, tens under tens, and so on. If this is not done, the labour of checking and examining is greatly increased.
- Areas in acres. No fractions.** 8. Unless specially ordered otherwise, all areas are to be shown in English acres: and, unless sub-columns are provided, no fractions are to be entered anywhere. In throwing out fractions, care must be taken to avoid affecting totals.
- Figures brought forward or quoted.** 9. Especial care must be taken to quote correctly all figures reproduced from former Returns, and to explain the cause fully, if they differ from the figures originally returned.

10. Great inconvenience is caused by unpunctuality in the submission of Returns, especially of Returns of the Revenue, such as Nos. X and XIV; as, until all the Returns are received, no general review of operations in the whole country can be made, nor totals struck. A prompt and regular submission of Returns always characterizes an efficient administration.

SECTION II.—EXPLANATIONS.

1. Explanations are required of every entry in any column of which the heading, in the Board's form, is in italics. Punctuality of Collection enjoined.
What entries are to be explained.
2. Explanations are to be submitted in the following form; Form.
care being taken to commence the explanation close up to the left hand column :—

Table.	Heading.	Column.	EXPLANATION.
I	A.	9.	These cases are pending, &c.

3. Explanations need not be submitted in duplicate. The Commissioner will forward them, in original, to the Board, after he has disposed of them. No duplicates.
4. Explanations specially called for by a Commissioner need not, generally, be forwarded to the Board, unless the Board call for them. The Commissioner must use his discretion in forwarding such of the explanations which come under this rule, as he thinks will certainly be required. Not always to be forwarded.
5. When, as in Returns Nos. II and VIII, explanation is required of any exceptional delay in the disposal of cases, it is to the point to say that they have been *since disposed of*: the causes of the delay must be explained. Nor is it to the point to say that they have been recently transferred to the file of one subordinate Officer from that of another: the cause of delay on the part of the latter Officer must be explained. Explanation of delays.
6. District Officers should always give their explanations in their own language, taking care, first, to make themselves really masters of the facts of the case. The crude notes of the Ministerial Officers are not sufficient; and their submission almost always causes double trouble to the supervising Offices, and, eventually, to the returning Officer. Intelligence to be used.

SECTION III.—COMMISSIONER'S ABSTRACT OF PROCEEDINGS (No. 1).

1. The headings of this Return are as follows :— Form.
 1. No. 2. Dates and abstracts of letters received.
 3. Dates and abstracts of reply.
 4. No.
- The Assistant is specially responsible for its accurate preparation and punctual dispatch.

- By Districts. 2. The correspondence with each District is to be entered separately, in order of date, without reference to subject; but all the entries in the Return are to be numbered in one series.
- Names of Officers. 3. The name of the District Officer is to be prefixed to the part of the Return relating to each District; and the names of the Officers who have been in charge of the Division during the month are to be noted at foot of the Return, if there has been any transfer of charge.
- Papers not to be abstracted. 4. The following papers are not to be abstracted in this Return :—
- Bills and Returns.
 - Government orders and Board's orders.
 - Letters addressed to the Board.
 - Formal letters.
 - Correspondence connected with law suits.
 - Correspondence separately submitted to the Board.
- Reference to former abstract. 5. When papers previously abstracted are referred to, the numbers of the entries should be quoted.
- Disposed of cases only. 6. Cases not finally disposed of are not to be entered, unless there is likely to be a long delay, and the matter is of some importance.

SECTION IV.—LAND REVENUE RETURN (NO. X).

- Its accompaniments. 1. Returns Nos. X, XI, and XII should be submitted simultaneously. Nos. XI and XII need not include any entries made under authority from the Board of Revenue.
- Its character. 2. Careful attention must be paid to Instruction 1 at the head of Table II, Return No. X. The whole year's demand, as exhibited in the District Revenue Roll, whether "Land Revenue," "Málikána," or "Police," must be entered in columns 3 and 12 of the first quarter's Return DIVIDED INTO ITS FOUR QUARTERLY INSTALLMENTS; and this arrangement must be repeated in every subsequent Return. The object is to show, separately, the transactions in regard to each quarterly instalment. Columns 4 and 5, and 13 and 14, will be blank, unless there has been some change in the District Revenue Roll by transfers of estates, settlements, abatements, divisions, &c. Such changes should appear only against the quarters, of which the revenue to be collected during the year is affected. For instance, an addition to the revenue which takes effect from the *second* quarter will not be entered as affecting the *first* quarter until the following year.
- Test Table. 3. The Board supply a TEST TABLE, for ensuring the correct preparation of this Return, and its exact examination in the Commissioner's Office. Officers are to be careful to see that this Table is kept, by their clerks, always before them, and fully used.

SECTION V.—EXCISE RETURN (NO. XIV).

1. In this Return, and in Return No. X, no sum is to be Actual credits entered as collected that has not been credited in the accounts to be shown; rendered to the Accountant-General.

2. Moneys collected by the Excise Officers in the interior, nothing else, but not paid in—and even moneys paid in at Sub-divisional Treasuries, if not brought to credit in the District accounts, are not to appear as collected.

3. Sums thus received on account of any “fixed duty” article Whether as will not, in like manner, appear either as a demand or a balance. demand or collection. They should be left for entry in the succeeding Return.

4. In like manner, no article must be entered in Tables I and II, as “consumed” or “expended,” the duty on which has not Consumption to be retained as duty is levied. been actually credited during the quarter. The consumption entered in these Tables of the Return must exactly correspond with the duty shown as collected. It follows that the entries of issues and receipts in Table IV will not, as a matter of course, precisely, agree with the corresponding entries in Table I.

5. No explanation is to be given of any increase or decrease Limit as to of revenue shown in this Return which does not amount to, at least, explanation. one hundred Rupees, unless it is caused by some special circumstances which, in the opinion of the Collector, ought to be brought to notice. In like manner, increases or decreases of licenses, not amounting to five, may be left unnoticed.

SECTION VI.—PROCESS RETURN (NO. XIX).

1. The entries in columns 8-15, Table I, must include only Actual dis- sums actually disbursed. In column 15 enter all sums charged, by burements authority of the Board or the Government, against the fund, not only. included in the previous columns.

2. The entries in Tables I and II, on account of all processes Entries to be issued from one place, are to be in a separate line. Thus, the entries by stations. on account of all processes issued from the Collector’s Court, and from the Courts of all the Deputy Collectors stationed at head-quarters, must be in line with “HEAD-QUARTERS.”

3. In columns 3-8, Table II, enter all processes actually paid Actual credits for, and no others. In columns 12-17 will appear only those processes only to be shown. which are fully executed. The totals in columns 11 and 17 can, therefore, seldom be the same.

4. In column 18 will be entered the exact distance travelled Length of by the peons, as nearly as it can be calculated. If the entries in Journeys. column 18, divided by the entries in column 16, show a quotient of more than 30, there will be room to suspect some mistake in the Register or in the calculations.

5. Commissioners should carefully watch the average distance Distance tra- travelled by each peon in a month. Experience shows that 180 velled by each miles a month is not too much to expect from each man. If this Peon. average is not obtained, the cause must be explained.

Balance how
to be shown.

6.—(*Table III*).—One or other of the double columns under the head "Balance" must always be blank. The result of the quarter will be either a profit or loss. If it is a profit, it should be entered in column 5; if a loss, in column 6. The entry made in column 5 or 6 for one quarter will be the entry to be brought forward in column 1 or 2, as the case may be, in the next quarter. The balances are not to be brought forward in the first Return of the year. The accounts of each year must be kept separate.

SECTION VII.—ANNUAL LAND REVENUE REPORT (No. XLI).

Government
estates.

1. (*Table V*).—Government estates, which yield no rent, should, nevertheless, be included in this Table. When the number of unassessed estates is large, the causes which prevented settlement should be stated.

Date of Dis-
trict Report.

2. The Divisional Report is to begin with a memorandum of the date of the District Reports and their receipt.

Minors of the
Civil Courts.

3. Both District and Divisional Reports must mention, specially, any proceedings taken under Act XL of 1858.

Acquisition of
lands.

4. The Commissioner must report, particularly, the manner in which the local Officers have performed their duties under Act VI of 1857.

Collectors'
tours.

5. Collectors, in their reports, must give a brief general account of their tours, both geographical and political. No details, and nothing like a diary, is required. The Commissioner is to abstract this portion of the District Reports into his own Report, and give, in his turn, a brief account of his own tour, accounting for having left any of his Districts unvisited.

Transfer of
Ministerial
Officers.

6. The Collector is also to give an account of how far the orders for the transfer of Ministerial Officers have been attended to, and the Commissioner must abstract this portion of the District Reports, giving, also, a statement of his own action under the Rules.

Merits of
Officers in
Collector's
opinion,

7. In an Appendix to each District Report is to be a Statement with the following headings:—

1. Names of subordinate Officers arranged, in each class, in order of their merit, according to Collector's judgment. 2. Dates from and to which employed. 3. Nature of employment. 4. Collector's opinion.

The names of all the Officers subordinate to the Collector are to be entered in this Statement classified as follows:—

(a). Covenanted Officers who have passed the second standard examination.

(b). Covenanted Officers who have passed the first standard examination.

(c). Covenanted Officers who have not passed any examination.

(d). Uncovenanted Officers who have passed the second standard examination.

(e). Uncovenanted Officers who have passed the first standard examination.

(f). Uncovenanted Officers who have not passed any examination.

8. In like manner, as an Appendix to the Divisional Report, and in Commissioner's opinion, the Commissioner is to furnish a Statement with the following headings for the whole Division without distinction of Districts; the classification of names is to be as in the District Statement, the District Officers being, however, placed at the head of all:—

1. Names of all Officers in the Division arranged, in each class, in order of their merit, according to the Commissioner's opinion. 2. District in which employed. 3. Date from and to which employed. 4. Nature of employment. 5. Abstract of Collector's opinion. 6. Commissioner's opinion.

9. When either a Collector or a Commissioner quits office towards the close of the year, he must prepare the Statement required from him, under Clause 7 or 8, as the case may be, before he makes over charge to his successor. The duty of his successor, under such circumstances, is confined to a general expression of opinion upon the Statement; unless he has sufficient ground for offering any detailed opinion. Vacating Officer to leave memorandum.

10. In submitting his Divisional Report, the Commissioner is to append a Return for the year in the form of Return VII; and a memorandum of receipts and disbursements in connection with his Record Office. Commissioner's Annual Revenue Statement.

SECTION VIII.—MISCELLANEOUS.

1. Settlement and Division cases should be reckoned by No. VIII estates. These cases are not to be returned as "Disposed of," until finally approved by competent authority. A memorandum of the cases submitted for the confirmation of superior authority should, however, be given in column 12, Table I. Entry of settlements, &c.

2. If the Return shows little or no revenue work done by any Assistant or Deputy, the reason must be explained. Subordinates.

3. The column of Remarks should contain a short but clear statement of the causes which render abatement or removal necessary. In cases of diluvion the area diluviated is to be stated, and, if the estate was temporarily settled, whether the lease provides for abatement in case of diluvion. No. IX. Causes to be stated.

4. The headings of Return No. XVIII are: 1. Purpose for which the land is required. 2. Date of receipt of order in Collector's Office. 3. Abstract of progress within the quarter, and explanation of any delay. Form of No. XVIII;

5. The headings of No. XXII A are: 1. Name of Pargana. 2. Number in Register of Villages. 3. Number in Register of Estates. 4. Government Revenue sanctioned. 5. Names of proprietors with whom settlement has been made. 6. From what year confirmed. 7. Date of confirmation. No. XXII A;

6. And those of No. XXIII: 1. Amount of fees. 2. Amount disbursed. 3. Amount credited to Government. 4. Remarks. of No. XXIII;

7. These are the headings of No. XXVI: 1. Locality. 2. Nature of work. 3. Estimated cost. 4. Authority. and of No. XXVI.

- Nos. XXVIII and XXIX. 8. The Preliminary Reports are to be very brief. They should touch only upon matters of remarkable interest.
- No. XXXI. One Return per estate, and for each estate. 9. It is to be carefully understood that *all* the property belonging to *one* proprietor, or body of proprietors, is to be included in one Return.
- No. XXXVII. Report if there is no alteration. 10. On the other hand, a *separate* Return must be made of the property of each separate proprietor, or body of proprietors, however insignificant the property may be.
- Annual Excise Reports to be brief. 11. If there have been no alterations or additions in the course of the year, Return No. XXXVII need not be submitted in detail; but, in any case, the Collector must report that he has satisfied himself afresh that none of the lands occupied for public purposes can be given up.
- Sub-divisional Reports. 12. Report No. XLII will probably be generally exceedingly brief. Only matters of special interest need be dwelt on; as the statistical forms give all detailed information. The services of any Officer whose time is given specially to the Excise Department should be reported upon.
13. No. XLIV is a general Report. It is to be succinct and confined to prominent points of practical interest in all departments. It is to be forwarded by the District Officer to the Commissioner, who should note, in the statement prescribed in Section VII, Clause 8, if any Officer submit a report deserving notice for its excellence.

APPENDIX.

Divisional and District Revenue Returns.

INSTRUCTIONS.—(1.) Returns marked* are to be made to the Board direct; those marked† are for the Commissioner only; those marked‡ are from Commissioners to the Board; the rest are to be sent, through the Commissioner, to the Board of Revenue. (2.) Returns marked (S) are to be submitted by Sub-divisional Officers, and in time for incorporation in the District Returns.

MONTHLY.

- I.† Abstract of Proceedings.
- II. Proceedings under the Rent Laws. (S)
- III.† Prisoners confined in the Civil Jail, by order of the Revenue Courts, or at the instance of Government.
- IV.* Prices of different descriptions of Salt.
- IV A. Receipts and Issues of blank Atráfi Rowanas. } (From Chittagong, Bulloah, Burisal, Jessore, 24 Parganas, Hooghly, Midnapore, Bahadore, Cuttack, and Pooree only.)
- V.† Consumption of Opium by the Excise Department. (*Assam only*) (S)
- VI.† Divisional Abstract of the preceding Return. (*Assam only*)

QUARTERLY.

- VII.† Commissioner's Business.
- VIII. Collector's Business. (S)
- IX. Abatements of Revenue and Removals of Estates.

- X. Demands, Collections, Remissions, and Balances, of Land, Forest, and Miscellaneous Land Revenue.
- XI. Extract from Register No. 64, showing all entries made by authority of the Commissioner and the Collector.
- XII. Ditto Ditto from Register No. 65.
- XIII.† Settlements confirmed by the District Officer.
- XIV. Demands, Collections, Remissions, and Balances, of Excise Revenue.(S)
- XV. (Blank).
- XVI. Proceedings under the Sale Law.
- XVII. Receipts and Issues of Currency Notes.
- XVIII.† Progress in taking lands for public purposes.(S)
- XIX. Process Fund.(S)
- XX. Fines realized under Act XX of 1848.(S)
- XXI.† Division Establishments sanctioned by Commissioner.
- XXIA.* Settlements confirmed since the Survey.

HALF-YEARLY.

- XXII. Statement of Divisions pending more than three years.
- XXIII. Fees under Act XXVII of 1860.

YEARLY.

- XXIV.* Estimate of compensation for lands to be taken for public purposes.
Due 7th August.
- XXV. Budget Estimates. *Due 20th September ...* {(Commissioners must submit separate Estimates for their own Office expenses, and classified estimates of their contingent expenses. Collectors, must in like manner, submit to Commissioners, classified estimates of their contingent expenses.)}
- XXVI. Estimate of cost of repairing and constructing Buildings by the P. W. D. (S) *Due 20th September.*
- XXVII.† Proceedings of each Deputy Collector under the Rent Laws.
- XXVIII. Land Revenue. } Preliminary Reports.
- XXIX. Excise. }
- XXX. (Blank).
- XXXI. Management of Estates, the property of Individuals.
- XXXII. Abstract of Wards' and Attached Estates' Management Returns.
- XXXIII. (Blank).
- XXXIV. Irrecoverable balances of Stamp Revenue for Remission.
- XXXV. Receipts and Disbursements on account of Stamps. (S)
- XXXVI.† Securities of Officers. (S)
- XXXVII.* Land used for public purposes.
- XXXVIII. Unsold Government Estates proposed for sale.
- XXXIX. Estates which have become the property of Govt. during the year.
- XL. Gánja Return. (S)
- XLI. Land Revenue. } Administration Reports
- XLII. Excise. }
- XLIII. (Blank).
- XLIV.† Sub-divisional Administration Report. (S)
- XLV. Realizations on account of Waste Lands. {(From Assam, Sylhet, Chittagong, Cachar, the Sundarbans, and Darjeeling, only).}

CHAPTER XIX.

Sales, and other Processes, for the recovery of Arrears of Revenue.

SECTION I.—LATEST DAY OF PAYMENT.

The days fixed by the Board generally.

1. Under Section III, Act XI of 1859, the Board of Revenue have determined, that, until otherwise notified, the dates under-mentioned shall be the latest days for the payment, in the permanently settled Districts of the Lower Provinces, and the Province of Orissa, of all arrears of revenue, and all demands which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue; in default of which payment, the estates in arrear, except as provided for in the Act, will be sold, by Public Auction, to the highest bidders.

In Districts, and for Estates, in which the Bengál or Amli Era is current, with the exception of the Districts of Sylhet and Chittagong.

28th June. 28th September. 12th January. 28th March.

In Districts, and for Estates, in which the Fasli Era is current.

7th June. 28th September. 12th January. 28th March.

In Sylhet.

28th September. 18th January. 18th April.

In Chittagong.

25th May. 25th September. 26th December. 25th February.

In the Province of Orissa.

28th April for the 8 Punnee Kist. 8th November for the 16 Punnee Kist.

and in petty estates.

2. Petty estates, the revenue of which does not exceed 10 Rupees, are liable to sale only once in the year, viz., on the first sale day which may occur after the instalment of Cheyt shall have become due. Estates with a revenue exceeding 10 Rupees and not exceeding 50 Rupees, are liable to sale twice in the year: and estates with a revenue exceeding 50 Rupees, and not exceeding 100 Rupees, are liable to sale three times in the year.

3. The following are the latest dates fixed for the payment of the revenue of small estates :—

	Estates paying revenue not exceeding 10 Rupees.	Estates paying revenue above 10 Rupees and not exceeding 50 Rupees.	Estates paying revenue above 50 Rupees and not exceeding 100 Rupees.
Bengali and Amli Districts	28th June ...	28th June and 12th January	28th June, 12th January, and 28th March.
Fasli Districts	7th June ...	7th June and 12th January	7th June, 12th January, and 28th March.
Sylhet	18th April ...	18th April and 18th January	18th April, 28th Sept., and 18th January.
Chittagong	25th May ...	25th Feb. and 25th May	25th May, 26th Dec., and 25th February.

4. When the latest day of payment falls on a holiday, being a day on which the Collector's Office is authorized to be closed, the first open day after the holiday, or holidays, is to be taken as the latest day. Provision for close day.

SECTION II.—PROCEDURE ON LATEST DAY.

1. On the latest day of payment, the Collector is to be present at the Office, in person, until sunset; and he must regard this as a duty to which no other should be preferred. If his attendance in person be impossible, an Assistant, or a Deputy Collector, is to attend. Collector to be present.

2. When payments made on the last day are so numerous that the whole cannot be received in the usual form, the money may be received in scaled bags, which bags are to be locked up under the joint key of the Collector and Treasurer. The parties are to be present at the opening of the bags, and must stand the consequence, should the payment prove to be short. Lump payments.

3. The revenue of an estate may be paid by a Transfer Receipt. (See Chapter VIII, Section XII, Clause 2). If the Transfer Receipt shows the payment, in exchange for which it was granted, to have been made before sunset of the latest day of payment, and if it reached the Collector of the District in which the estate is situate before the "Schedule of Estates in Arrears" is made out, he must not advertise the estate for sale. If the receipt reach him, after the publication of the Schedule, the estate must be exempted from sale under Section XVIII, Act XI of 1859. Transfer Receipt.

4. A Collector is at liberty, under the provisions of Section VI, Act XI of 1859, either to refuse, or accept, tender of payment after the latest day; it being understood that the acceptance of the tender does not, necessarily, bar sale. Under peculiar circumstances, it might be convenient to a defaulter to pay in the arrears in Subsequent payments

whole or in part; and in such case the Collector need not refuse the money, it being clearly explained to the party that the law would be allowed to take its course notwithstanding.

SECTION III.—THE ADVERTISEMENT.

- Order of sale. 1. Estates are to be advertised for sale in the order in which they stand on the Revenue Roll, in which order, under Section XXI, Act XI of 1859, they are to be sold, without reference to the nature of the demand for which they are sold.
- Form of Notice. 2. The notice to be published in the *Gazette* is to be in the following Form :—
“NOTICE is hereby given, under Section VI, Act XI of 1859, that the under-mentioned estates in the District of _____ will be put up to public and unreserved sale at the Collector's Office of that District, on the _____ day _____ 18____, for arrears of revenue, and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue, due on the _____ day of _____ 18____.”
- Particulars of demand. 3. Before each estate advertised for sale, the nature of the demand for which it is to be sold is to be stated.
- Publication. 4. The notice is to be published, in the language of the District, in the *Vernacular Government Gazettes* : and an English version, also, is to be published in the *English Gazette*. Collectors will forward the notices to the publishers of the *Gazettes*, endorsed “Notice of sale, for publication in the *Gazette*,” and very plainly signed and dated.
- Responsibility of publishers. 5. The publishers of the *Gazette* are held by Government responsible for the timely publication of all sale notices duly received by them. They have, consequently, been requested by the Board to acknowledge the receipt of such notices in the issue of the *Gazette* following their receipt, in all cases where, from whatever cause, the notices themselves cannot appear. Should neither the notice, nor the acknowledgment, appear in the issue in which, calculating the time required for transit by post, it should have appeared, the Collector must lose no time in transmitting a duplicate of the notice to the publisher, in order that its timely publication may be ensured.
- Provision for close days. 6. Should the Civil Court be closed on, or immediately after, the latest day of payment, the Notification, under Section VI, Act XI of 1859, is to be issued after the opening of the Courts.

SECTION IV.—WHAT MAY BE SOLD.

- Only estates. 1. Only *estates* can be legally sold under Act XI of 1859. Under-tenures cannot be sold under that Act.*

* It has been held that the special limitation of one year provided in Section XXXIII, Act XI of 1859, does not apply to cases to which the Act is irrelevant, as regards either the subject or object of the sale. Thus the general law of limitation will obtain, when the thing sold, under Act XI of 1859 was not an estate, or when the demand for which the sale was made was not legally realizable as an arrear of revenue.

2. Revenue-free estates which it may be necessary to bring Revenue-free to sale on account of their having been pledged as security for the revenue of a defaulting farmer, or on account of any other demand legally realizable as an arrear of revenue, may be sold under the provisions of Act XI of 1859.

3. An estate the proprietors of which have agreed to a Before settle- settlement, though the settlement may not have been confirmed ment. by the controlling authority, may be sold for arrears of revenue.

4. Estates summarily settled are not to be sold, if sale be Summarily avoidable. Should sale be inevitable, only the interests of such settled. of the sharers as may have entered into engagements can be sold.

SECTION V.—THE SALE.

1. A Commissioner of Revenue may authorize any Officer By what subordinate to him, who may legally exercise the powers of a Col- Officer. lector, to hold sales of land. As a general rule, it is desirable that the Collectors should, themselves, preside at sales for arrears of revenue, and that subordinate Officers should be authorized to hold such sales only when urgent circumstances make such an arrangement necessary.

2. The authority of an agent bidding at a sale is to be Agent's power. carefully ascertained. The power of attorney of such an agent is to be delivered up and recorded with the proceedings.

3. In sales under Act XI of 1859, the Collector is bound Highest to sell the estate to the highest bidder: he cannot refuse a bid bidder. upon suspicion of the bidder's solvency; but he is at liberty to test it by immediately requiring the deposit prescribed in Section XXII of the Act.

4. When the amount bid does not cover the arrear, Col- Purchases for lectors are authorized by Section LVIII, Act XI of 1859, to pur- Government. chase on behalf of Government. But this power must be exercised with discretion. A Collector is not bound to buy for Government whenever the bidding falls short of the balance; nor is it expedient for him to purchase, as a matter of course, estates on account of Government, when there is no advantage in doing so.

5. A Collector may exempt an estate from sale, if the amount Exemption. of the arrear has been liquidated by the sale of previous lots be- longing to the same proprietor.

SECTION VI.—SALE OF LANDS OF DEFAULTING FARMERS AND THEIR SURETIES.

1. The lands of farmers of the Government revenue, and The Law. of farmers holding from the Court of Wards, and of their sureties, may be brought to sale for arrears on any of the sale days within the year, under the provisions of Section V, Act XI of 1859.

2. It is to be remarked that, as, under Section V of the Act, Special Notice. notice must be given for fifteen clear days before the latest day fixed for payment, the last instalment due on the day fixed cannot

be admitted into the Notification. For instance, the Jeyt instalment falls due on the 14th June, and the 28th June is one of the quarterly latest days for payment; sufficient notice cannot, therefore, be given to warrant the demand of payment of the Jeyt instalment by the 28th June, on pain of sale.

Procedure. 3. On the 1st June, notice should be issued declaring the 28th June the latest day for the payment of the Bysakh and preceding instalments. On the 1st September, similar notice should issue for the payment of instalments up to Aghun, by the 12th January. On the 1st March, notice should issue for the payment of instalment up to Magh, by the 28th idem.

Effect as to arrears. 4. It will thus happen that the revenue of farmers may be one month more in arrear than the revenue payable by the owners of estates settled in perpetuity; but, under the law, it is not practicable to enforce payment of the revenue of farms with greater punctuality than is attainable by strict attention to these instructions.

SECTION VII.—MISCELLANEOUS ABOUT SALES.

Agreement by depositor. 1. The form of agreement to be signed by a party depositing money or Government Securities with the Collector for the protection of an estate from sale is in the Appendix.

Mode of accounting for deposits. 2. If the deposit is in cash, it is to be credited, in the accounts, as a deposit, and entered in the Register of Deposit Receipts; if it is in Government Securities, the Securities should be entered in the separate memo. of securities prescribed by the Accountant's Circular Order No. 740, dated 11th May 1848.

Stamp on sale certificate. 3. At foot of the certificate given in the Form of Schedule A, appended to Act XI of 1859, the amount of purchase money should always be distinctly set forth, and the proper stamp impressed upon the certificate, accordingly, at the expense of the purchaser.

Fees for processes. 4. Defaulters are to be charged with the expense of serving the notices prescribed by Section VII of the Act. The Collector is to deduct the amount from the proceeds of sale, when a sale takes place; and to recover it from the defaulter, as a condition of exemption, when the estate is exempted from sale. The other notices required by the Act must be paid for by the parties for whose benefit they are issued. When a sale is reversed, the notice prescribed by Section XXXII must be issued free of charge.

Disposal of surplus. 5. Surplus proceeds of estates sold under the provisions of Act XI of 1859, are not to be paid away to any parties whose names have not been registered in the Collector's Books, unless they produce a certificate, under Act XX of 1841, from the Civil Court, that they are the heirs of parties so registered.

Sales in execution of decree. 6. A Collector may only sell land paying revenue to Government, in execution of a decree of the Civil Court, "if the Government shall so direct." (*See Section CCXLVIII, Act VIII of 1859.*)

Returns. 7. A Quarterly Return (No. XVI) of all proceedings under Act XI of 1859, is to be made to the Board of Revenue in the form that they may, from time to time, direct.

SECTION VIII.—OTHER PROCESSES FOR RECOVERY OF ARREARS OF REVENUE.

1. In the permanently settled Districts, the primary process Rarely for the recovery of arrears of revenue due from zamindárs, is now, employed, always, the sale of their estates; and when farmers, or their sureties, are possessed of land, the payment of revenue should be enforced by sale, rather than by the issue of warrants or other processes.
2. Under Section XLIV, Regulation XIV of 1793, if the sale Except when arrear is not satisfied by sale. of the lands of a defaulter does not realize a sum sufficient for the liquidation of the public demand, any other real or personal property which the defaulters may possess is to be sold to make good the deficiency. Sales of land were, in 1793, and again in 1799 (by Regulation VII), limited to the end of the year, and other property could, of course, be sold only with the same condition. But the lands of all defaulting proprietors and farmers are now, under the provisions of Act XI of 1859, sold quarterly, and should an arrear not be liquidated by the sale of the lands of a defaulter at a quarterly sale, recourse may be had to the attachment and sale, under Act VIII of 1865 B. C., of any under-tenures which he may possess, as well as of his chattels. In accordance with Section XLIV, Regulation XIV of 1793, any lands (estates) which a defaulter may possess must be brought to sale, before recourse is had to the sale of any other property.
3. The authority of a Commissioner is sufficient for the ad- Diet justment, in the Collector's accounts, of advances of diet allowance allowances. to revenue defaulters which may be found to be irrecoverable.

APPENDIX.

Form of Agreement.

[SEE SECTION VII, CLAUSE 1.]

Whereas I, the undersigned, A. B., am the recorded proprietor of the estate (or the recorded proprietor of annas of the estate, or one of the recorded co-partners of the estate) called _____, which is numbered _____ on the Revenue Roll of the District of _____; and whereas I am desirous that the revenue of the said estate should be regularly paid into the treasury of Government according to the established instalments; and whereas, from accident, negligence, or other cause, it may occur that an arrear of revenue remains due from the said estate after sunset of the latest day of payment fixed under Section III, Act XI of 1859.

Therefore, in order to save the said estate from liability to sale in consequence of such default on my part, or on the part of my agents (or on the part of any of my co-partners in the said estate), I have this day deposited in the treasury of Government at _____ the sum of _____ Rupees (or the under-mentioned Government Securities) for the purpose of being appropriated to the liquidation of any arrear of revenue which may be due on any of the said latest days of payment from the said estate bearing number _____ on the Revenue Roll of the

District; and I, hereby, authorize the Collector of _____ for the time being, to apply the said sum of _____ Rupees (or the said Government Securities, with such interest as may accrue thereon), to the payment of any arrear of revenue which may become due from the said estate, and which may remain unpaid at sunset on the latest day of payment as aforesaid, in accordance with the provisions of Section XV of the said Act XI of 1859, to all which provisions I do hereby consent and agree; and this agreement shall be binding on my heirs and assigns. Signed and executed by _____ in the presence of _____

CHAPTER XX.

Settlements.

SECTION I.—PRELIMINARY.

Lands liable to settlement. 1. The following lands become liable to assessment and settlement: resumed rent-free lands; estates purchased on account of, or escheated, or forfeited, to, Government; islands thrown up in the middle of navigable rivers; and alluvial accretions. The rules in this Chapter will show that the legal position and powers of the Government in a resumed estate differ, in many particulars, from what it is when its title is merely that of proprietor—as e. g., in a purchased estate, or an escheat or forfeiture.

Processes of settlement. 2. The following several processes are, ordinarily, comprised in a settlement:—

- I. Identification of the land.
- II. Measurement.
- III. Testing of the measurement.
- IV. Adjustment of rents.
- V. Adjustment and record of rights.
- VI. Disposal of rent-free claims.
- VII. Provision for Police.
- VIII. Selection of the person with whom the settlement is to be made, and adjustment of the terms of settlement.

SECTION II.—IDENTIFICATION OF THE LAND.

Of resumed lands. 1. When the land has been declared liable to assessment by *resumption*, if the resumed land was identified (as it ought to be) prior to resumption, the Settling Officer need experience little difficulty in tracing it. Should it consist, in part, of parcels of land which are entered in the Register as less than 50 bigbás in any one village, he is not to assess such patches, although they may have been resumed.

Of other lands. 2. In cases of escheat or forfeiture, and of purchase on account of Government, the duty of identifying the land must, necessarily, fall on the Settling Officer.

Deputation of Amín. 3. When the estate is of considerable extent, the Settling Officer should proceed, in person, to make the necessary preliminary enquiries respecting the position and extent of the land; otherwise, an Amín may be deputed with the necessary power under Section XXIV, Regulation VII of 1822—the extent of his powers being duly recorded in his letter of appointment. Where Kánúngos, patwáris, or other salaried Officers, exist, there is no objection to their being employed in defining boundaries previous to measurement.

Zamíndárf Officers. 4. On reaching the village or estate, the Settling Officer, or the Officer deputed by him, should summon the zamíndárf Officers or such other persons connected with the land, as may be able to

point out the boundaries. Should the parties summoned contumaciously withhold information, they render themselves liable to imprisonment under the above quoted Section till they comply.

5. Patwáris, gomáshtas, and other persons by whom the Patwáris. accounts have been kept, may be summoned with their accounts. If they refuse to attend; or neglect to produce the papers, or to swear to their correctness when produced; or if they decline, generally, to give evidence respecting them; they, also, become liable to punishment under Sections XXIII and XXV, Regulation XII of 1817, Section XII, Regulation II of 1819, and Clause 2, Section XIX, Regulation VII of 1822.

6. The Settling Officer may also summon the proprietor or Proprietor. farmer of the estate under settlement, or may require him to cause the attendance of the village officers. Omission, or refusal, to comply with such requisition subjects the proprietor or farmer to a daily fine, under Clause 3, Section XIII, Regulation II of 1819, and Clause 2, Section XIX, Regulation VII of 1822.

7. In tracing the boundary of a resumed estate, if some part Disputed boundary of resumed estates. of the land should be found in possession of a person who was not a party to the resumption suit, and it should appear that he was in possession previous to the decree, the land in question cannot be summarily assessed; but a new suit must be instituted, with the Board's sanction, obtained on a report with that view, against such person.

8. Should a Settling Officer decide that land claimed by a third party belongs to the resumed estate and is included in the decree, such party, if dissatisfied, must be left to appeal to the Special Commissioner. If the Officer's decision is favorable to the claimant, he must report the matter to the Commissioner, who may appeal against the order if he think proper. Decision in favor of Government.

9. If, in tracing the boundary of an escheated, forfeited, or purchased estate, lands within the boundary assumed by the Settling Officer should be claimed by a neighbouring zamíndár, who is *de facto* in possession of the same, recourse must be had to the Civil Court. All that the Settling Officer can do, in such a case, is to lay down the undisputed boundary, and, where the boundary is disputed, to mark *both* lines, collecting, at the same time, all the evidence available in support of the claim of the estate, in order to its assertion in Court, if necessary. Disputed boundary of other estate.

10. The Government having ruled, on the 1st August 1839, The law applicable. that the provisions contained in Clause 6, Section II, and in the thirty-three following Sections of Regulation VII of 1822, may be made use of, as far as they are applicable, in the settlement of *purchased, &c.*, estates, the Settling Officer should dispose of all disputes respecting boundaries of villages, talúks, and other tenures in such estates under Clause 4, Section XIV of that Law, or refer them to arbitration under Sections VII to X, Regulation IX of 1833.

Boundary sketch.

11. The Officer employed in the demarcation of boundaries preparatory to settlement, whether he be Amin, Kánúngo, or Deputy, Collector, should prepare such a sketch of the village boundaries traced, as will serve for a guide to the Officer making the measurement, whether himself or some other. All natural landmarks on, or in the vicinity of, the boundary line should be shown on the map, with their correct bearings and distances; and, where such marks are wanting, as many artificial marks should be erected as will facilitate the tracing of the boundary. He will also prepare a boundary demarcation map with a field book of boundary and interior details, according to the direction given in Chapter XXIII.

SECTION III.—MEASUREMENT.

To be by chains.

1. Measurements should, ordinarily, be made with chains, unless the prejudices of the people should make them unwilling to dispense with the poles or bambus to which they have been accustomed.

The length.

2. The chain should be 30 feet long; if a pole be used, it should either be of the same length, or some divisor of 30, as, for instance, 6 feet.

Standard bighá.

3. Instead of any local systems of measurement, the standard Bengal bighá of 14,400 square feet (1,600 square yards), or the English statute acre of 43,560 square feet (4,840 square yards), should be adopted.

Calculation.

4. In measuring with a chain or pole consisting of a certain number of English feet, the results may be adapted to the standard bighá, according to the following calculations:—

When a Chain of 30 feet is used.

$\frac{1}{2}$ th of a chain by $\frac{1}{20}$ th of a chain, or 9 square feet=1 káurí.
 4 káurís, or $\frac{1}{2}$ th of a chain by $\frac{1}{2}$ th, or 36 square feet=1 gandá.
 20 gandás, or 4 chains by $\frac{1}{2}$ th, or 1 chain by $\frac{2}{3}$ th, or 720 square feet=1 katthá.
 20 katthás, or 4 chains square, or 1 chain by 16, or 14,400 square feet=1 bighá.

When the Pole is of 6 feet—

1 pole by $\frac{1}{2}$ th, or 9 square feet=1 káurí.
 4 káurís, or 1 pole square, or 36 square feet=1 gandá.
 20 gandás, or 20 poles by 1, or 5 poles by 4, or 720 square feet=1 katthá.
 20 katthás, or 20 poles by 20, or 5 poles by 80, or 14,400 square feet=1 bighá.

English land measure.

5. The English statute acre contains 4,840 square yards, and is sub-divided into roods and perches; 40 perches making one rood; and 4 roods one acre. The perch of $16\frac{1}{2}$ feet in length and breadth contains $272\frac{1}{4}$ square feet, or $30\frac{1}{4}$ square yards, which, multiplied by 40, gives 1,210 square yards to a rood, and this again, multiplied by 4, gives 4,840 square yards to the acre.

6. When the English statute acre is adopted, the system English system of measurement. observed by professional Officers should be followed. Thus, length and breadth of figures will be taken in Gunter's chains. A Gunter's chain measures 22 yards, or 66 feet, and is divided into 100 links, each link being 7·92 inches in length. One chain, or 66 feet, is equal to 4 perches; so that one square chain is equal to 16 square perches, or the tenth part of an acre, and, consequently, 10 square chains are equal to an acre. Every superficial chain contains 10,000 square links, and every superficial acre 1,00,000 square links. If, therefore, the contents of a field is made up in square links, divide the number by 1,00,000, or (which is the same thing) cut off the last 5 figures, and the remaining left hand figure or figures will give the contents in acres; the remainder being decimal parts of an acre, which, multiplied by 4 and 40, will give the number of roods and perches, respectively.

7. The Table of square measure is as follows:—

Square
measure

144	square inches	=	1 square foot.
9	„ feet	=	1 „ yard.
30½	„ yards	=	1 „ perch.
40	„ perches	=	1 rood.
4	roods	=	1 acre.
640	acres	=	1 mile.

8. When a pole, or rod, of 16½ feet is used, the calculations Calculation. will be—

rod	rod	sq. ft.	sq. ft.	
1	× 1, or 16½	× 16½	=	272½ square feet, or 1 square perch.
1	× 40, or 16½	× 660	=	10,890 square feet, or 1 rood.
40	× 40, or 660	× 660	=	43,560 square feet, or 1 acre.

9. A long pole should be used, and it should not be thrown Long pole. by the hand of a single man—a practice which must fail to ensure correctness—but should be carried over the ground by two men, one holding each end, while a third person pitches a pin or arrow into the ground perpendicularly to the end of the rod.

10. Should peculiar circumstances make it advisable to mea- Pole for acres. sure acres on the native system, by means of a pole, the pole should be 10 feet 5½ inches in length; though this will not give a mathematically exact acre, being too little by a small fraction, while a pole of 10 feet 5¼ inches would be too much. The pole, to be mathematically exact, should, when squared, give precisely one-fourth of 43,560 feet. Ten feet 5½ inches is as close an approach as possible to perfect accuracy; but, for practical purposes, it will suffice to assume that a pole of 10 feet 5½ inches when squared gives—

	108,½	square feet, or one gandá (of an acre).
20 gandás, or	2,178	square feet, or one katthá (of an acre).
20 kattás, or	43,560	square feet, or one bighá (being by the hypothesis, one acre).

- Conversion Tables. 11. The Tables given in the Appendix No. 1, will serve to facilitate the conversion of acres into bighás, and *vice versá*.
- Education of Amíns. 12. The Collector, or Settling Officer, should instruct a few of the more intelligent Amíns, who should, in their turn, become the instructors of others; and no person should be employed as an Amín till he has shown that he thoroughly understands mensuration.
- Survey; khasrá. 13. When the lands of the estate under settlement have already been measured by khasrá in the course of the survey operations, the Settling Officer should obtain a copy of the khasrá map and record from the Office in which they may have been deposited, and limit his proceedings to an investigation of the changes which have taken place in the condition of the estate since the survey.
- Its method. 14. Should the lands not have been measured by khasrá in the course of the survey, the measurement must be made field by field. Contiguous fields, however, if consisting of land of the same description, and held by the same ryot, may be measured together as one plot. The rules in Chapter XXIII, Section III, should be adhered to, as closely as possible.
- Schedule. 15. The headings of an Amín's Schedule (Chita) are given in Appendix No. 2. It should be borne in mind that these Schedules are not intended to serve the purpose of the *first* settlement only. If carefully prepared, they cannot fail to be of much use for future settlements as well. With this view, such information should be recorded as may be made available for a future occasion.
- Instructions. 16. The notes appended to the Form will be a guide to the character of the information which it is designed to record under the varying circumstances there referred to. In the case of khasrá measurements, the Schedule should show the distribution of the lands with reference to the estates to which they appertain, for which purpose additional columns may be introduced.
- Abstract. 17. From the Schedules, Abstracts, (Khatyáns), and a Rent Roll, (Ekwál) must be prepared, in the Forms given in Appendices Nos. 3 and 6. When the lands of a village are held by tálúkdárs, a second Abstract and Rent Roll, in Forms Nos. 4 and 7, must be prepared, showing the lands belonging to each tálúk. So, also, when an estate is composed of tálúks, some of which have lands in several villages, the Forms in which the distribution of the lands of each tálúk should be shown are those numbered 5 and 8 in the Appendix.
- Amin's Returns. Besides these papers, the Amín must furnish a General Abstract (terij), in Form No. 9, and a Report, arranged under different headings (Form No. 10), accompanied by a khasrá map of the lands measured by him, prepared according to the rules given in Chapter XXIII, Section III.
- Measuring apparatus. 18. Every Collector should provide himself with a sufficient stock of measuring instruments, such as chains, compasses, &c. Paper scales may be manufactured at a very trifling cost, and will

prove as serviceable, pasted on a board, as those made of iron or brass. Should the compasses get out of order, such is the simplicity of their construction that they may, ordinarily, be repaired by a common blacksmith; otherwise, they should be sent for repair to the Superintendent of the Mathematical Instrument Department at the Presidency; when the needle becomes disordered, the magnetic power may be restored by a few passes with a loadstone, with which the Settling Officer should always be provided.

19. Indents for the required instruments, in Form No. 11, Indents. should be submitted, in the first instance, to the Board, by whom they will, if passed, be sent on to the Deputy Surveyor General, who, as Superintendent of the Mathematical Instrument Maker's Department, will forward them to the address of the Indenting Officer, charging the value in his Contingent Bill: if he should be of opinion that the indent is extravagant, or otherwise objectionable, he will return it to the Board, with his remarks, for further consideration.

20. It is of importance that the instruments required should be correctly described; in order to preclude doubt or misapprehension arising from defectiveness or error in the description, a list of instruments likely to be most in requisition is here given, conformably to which the indent should be prepared:—

- Bengal surveying compasses, with tripod stands.
- Graduated brass khasrá scales.
- Graduated paper khasrá scales.
- Drawing compasses.
- Talc, or paper, protractors.
- Measuring chains (30 feet).
- Parallel rulers, ebony, with bars (sizes 6, 12, and 18 inches).
- Paper dials (for renewing the survey compasses when required).
- Steel drawing pens.
- Spare needles (magnetized) for compasses.

Such articles as drawing paper, quills, colors, and the like, are supplied from the Stationery Office, and should not be included in these indents.

21. Amins should be paid by the month rather than by contract, unless the former method should greatly enhance the cost of measurement. No invariable rule is enjoined in this respect. The practice of paying by the piece being so generally prevalent, and so much approved, need not be wholly abandoned: but the Settling Officer should exercise his judgment as to the arrangement best suited to the work in hand.

22. Under ordinary circumstances, when the price of food is reasonable; the country not very unhealthy; the work not unusually difficult; and the supply of Amins about equal to the demand; the scale of salary noted in the margin, seems to be fair.

	Per mensem.	
Amin ...	Ra. 12 0 0	
Muharrir ...	" 8 0 0	
Peon, &c. ...	" 4 0 0	
Stationery ...	" 1 8 0	

When many Amins are employed, unless they act immediately

under a Deputy Collector, there should always be a superior Officer over them, receiving not less than 25 Rupees per mensem. No fixed rates can be laid down for contract work, where that mode of remuneration may be adopted. The Settling Officer will determine the rate according to the circumstances of the case. Lands widely scattered in patches, cannot be measured at the same rate as compact alluvion; but, whenever the expense exceeds 2 Rupees per 100 bighás, or 6 Rupees per 100 acres, an explanation must be submitted to the Commissioner, when the bills are forwarded to him for countersignature.

Advances. 23. The Amíns must not be kept many months in arrear. If their pay is issued with regularity, there never will be occasion to make advances; but, in job work, two-thirds of the rate of pay authorized for salaried Amíns may be advanced, monthly, to each person employed, subject to adjustment on completion of the measurement.

Commissioner's powers. 24. Commissioners may sanction such temporary establishments of Amíns as are necessary for the measurement of lands preparatory to settlement, and determine the scale of remuneration to be paid to each Officer, the charge being of a contingent nature; but, if any temporary establishment is required, in addition, for purposes of settlement, the whole will require the sanction of Government.

SECTION IV.—TESTING OF THE MEASUREMENT.

Scrutiny by Officer. 1. Measurements conducted by an Amín, Kánúngo, Patwári, or other inferior Officer, must be tested by the Settling Officer, who, by measuring a few fields in different parts of the estate, will be able to form a tolerably correct opinion of the general character of the work. The result of the scrutiny should be recorded in Form No. 12. In the event of complaints of incorrect measurement having been preferred, the Settling Officer should, of course, subject to particular investigation, the fields which form the subject of complaint.

Re-measurement. 2. Re-measurement should not, as a general rule, take place when the amount of error is below 10 per cent.; but, in this respect, much must be left to the discretion of the Settling Officer. Error, even when exceeding 10 per cent., may, sometimes, especially if caused by miscalculation of areas, or oversight, be remedied, without resort to actual re-measurement; but, should there be reason for suspecting wilful error, re-measurement should be undertaken, however small the amount of apparent error may be.

SECTION V.—ADJUSTMENT OF RENTS.

Principle of assessment. 1. By Section II, Regulation IX of 1833, so much of Regulation VII of 1822, as prescribes that the amount of revenue to be demanded shall be calculated on an ascertainment of the quantity and value of actual produce, or on a comparison between the cost of production and value of produce, was rescinded. Referring

to this provision, the Board remarked, on 12th November 1833, that the only safe and practical foundation for the calculation of the public revenue was the rent *actually paid* by the several tenants, of whatever class or description, and that, when it was found impossible to obtain this information in the estate under settlement, the rent paid for land of the same quality, and under similar circumstances, in the adjoining estates, was the best criterion.

2. Too great care cannot be taken in conducting these enquiries. A mistake must be injurious either to the Government or to the ryots. The enquiries made, whether on the estate or in neighbouring estates, should be recorded with such particularity as to show the reasons which guided the Settling Officer in the selection of the rates, and to enable the Appellate Authorities (who have no opportunity of seeing the land or holding local investigations) to form their own opinion on the equitableness of the rates. For instance, in distributing the land into different sorts, it should be mentioned with reference to what standard the classification has been made; whether, that is, with reference to the land in the village under settlement, or to that in the pargana, or to that of the estate generally. Importance of the duty.

3. Where it has been the practice to let the land lie fallow to recruit, either on account of the natural poverty of the soil, or of its natural fertility having been impaired by constant crops for a long series of years, provision should be made, accordingly, in the assessment; that is, land lying fallow should be left unassessed. It is true that, under scientific treatment, the natural productive powers of land might be improved or restored, and it might hence be inferred that it is unnecessary to allow it to remain fallow; but an assessment imposed on this principle would be a property tax, and not the simple land tax which has prevailed in India from time immemorial. If a ryot cultivates five bighás, one of which is always left fallow, then, if the rate of land in cultivation is one Rupee per bighá, he should be assessed 4 Rupees for his five bighás, or at the rate of 12 annas 9 pie per bighá. Fallow to be allowed for.

4. It should always be borne in mind by the Settling Officer, that his business is, not to determine the highest rate which the land may pay for a year, but what can be paid with regularity in average years. The amount of collections in previous years should, as far as practicable, be ascertained; and, if the result should be considerably above or below his assessment, an attempt should be made to account for the discrepancy. No rack rents.

5. It especially behoves a Settling Officer not to conclude, too hastily, that what appears to be an appropriate assessment is actually so. Fertility of soil is not the only circumstance which regulates the power of land to pay rent. The demand for land, as affected by the denseness, or otherwise, of the population; the salubrity or inclemency of the climate; and the abundance or scarcity of good culturable soil in the vicinity; must all be taken into account. In ryotwári assessments, such as are frequently necessary in Bengal, the most minute attention to local advantages and Indirect advantage and disadvantages.

allowed, the ryots, in most places, will, probably, agree to the substitution of a money assessment; and some sacrifice even, may, be submitted to for the attainment of so desirable an end. But should commutation be unavoidable, the provisions of Clause 2, Section LVII, Regulation VIII of 1793, should be carefully observed: the rate and terms of payment; and proportion of crop to be delivered; with every other condition, must be clearly specified.

9. When there are minerals, only the rents of mines existing Minerals. at the time of settlement are to be treated as an asset.

10. When the standard bighá differs from the local bighá, a Local land corresponding adjustment of the local rates, whether by reducing measures. or increasing them, must be made, so as to make the actual rent payable on a given quantity of land precisely the same when measured by the standard bighá as it would have borne by the local rate on the local bighá.

SECTION VI.—ADJUSTMENT AND RECORD OF RIGHTS.

1. The rights of cultivators are to be carefully recorded; Existing, not but it must be borne in mind that the Government only sanctions new. the record of actually existent and acknowledged, or established, privileges, and not the creation of new ones.

2. Under Clause 2, Section IX, Regulation VII of 1822, Pottahs to be Settling Officers are competent to grant pottahs to ryots or other granted. owners and occupants of land for the land owned or occupied by them; and, under Section II, Act X of 1859, a ryot may demand a pottah from the party of whom he holds his land. The grant of pottahs is a matter of very great importance. They should be given to all ryots in estates belonging to Government under settlement, as well as in estates managed by the Collector in consequence of the recusancy of the proprietors. In other cases, protection may be afforded to ryots by giving effect to the provisions of Clause 1, Section IX, Regulation VII of 1822, which enjoins, that a specification of the holding or tenure of every ryot and of the rent assessed on it, shall be recorded in the Settlement Proceedings, and a copy of such recorded specification of his holding and rent given to every ryot willing to take it. No higher rent can be realized from the ryot by any Government lessee or vendee until such rent shall be altered by mutual agreement, or by legal proceedings.

3. The term for which pottahs are granted in Government Their term. estates and in estates managed directly in consequence of the recusancy of proprietors, must depend on circumstances. The object to be kept in view is "to afford full encouragement to the spirit of improvement."

4. When the ryots are persons of some substance, and the When to be land is in such a condition that no further improvement is to be long; looked for without the outlay of capital, leases should be long, in order to encourage outlay. So, also, when the land is overrun with jangal, and much labor is necessary to clear it, long leases will be

strictly claim is an equitable remuneration for the trouble and risk of collection. The assessments of the superior and subordinate tenures, indeed, are distinct accounts, and the results of the two must be amalgamated to form the net Government revenue of the whole estate, as illustrated by the following example :—

Assessment of dependent tenure entitled to settlement under Clause 2, Section VIII, Regulation XIX of 1793.

Gross produce	...	...	...	Rs. 200
Deduct proprietor's share	...	...	...	„ 100
<hr/>				
Remains revenue payable to parent estate	...	...	...	Rs. 100
Deduct allowance to proprietor of parent estate of 10 per cent.	...	...	...	„ 10
<hr/>				
Remains Government revenue	...	...	...	Rs. 90

Assessment of parent estate.

Gross rental	...	...	...	Rs. 2,000
Proprietor's share	...	...	...	„ 1,000
<hr/>				
Government share	...	...	...	Rs. 1,000
Add Government revenue of subordinate tenure as above	...	...	...	„ 90
<hr/>				
Net Government revenue	...	...	...	Rs. 1,090

5. The Officers of Government cannot undertake proceedings ^{OTHER} for the resumption of invalid rent-free tenures under 100 bighás ^{ESTATES.} situate in purchased, escheated, or forfeited, estates in the manner ^{Procedure} prescribed by Section V, Regulation IX of 1825: they must proceed ^{by suit.} under Section XXX, Regulation II of 1819, or Section XXVIII, Act X of 1859, that is, by instituting suits in the Civil, or Revenue, Courts.

6. The provision in the Rules of the 17th August 1840, ^{10 bighás} which exempts from assessment patches not exceeding 10 bighás ^{exemption.} held rent-free since 1st December 1790, it is to be borne in mind, is applicable to rent-free tenures in such estates. Should such an estate be let in farm, it is to be made an express condition of the lease that the farmer shall not institute any process for the resumption of such tenures.

7. The settlement of resumed lands in such estates is to be made ^{Assessment of} according to the general rule applicable to resumed rent-free lands, ^{rent-free in} namely, one-half of the gross rental, or, in case the proprietor of the ^{purchased} holding be the cultivator, half the gross rent value of the land. ^{estates.} Of course, the principles of assessment applicable to others are applicable also to resumed lands, the only difference being, that the proprietors are to pay only half rents.

Onus upon claimant to establish the fact.

8. It is to be understood that the mere assertion of a holder of land that he has not paid rent since 1790, must not be admitted by a Settling Officer as necessitating the institution of a resumption suit prior to assessment. A Settling Officer may assume that all the holders of land in an estate should pay rent; and the onus of proving a title to exemption must rest with the occupant. Should he produce evidence *primâ facie* corroborative of his claim of exemption, it will behove the Settling Officer to refrain from assessment, and to institute a suit in order that the claim may undergo formal investigation.

SECTION VIII.—PROVISION FOR POLICE AND ROAD FUNDS.

Maintenance of Village Officers.

1. In the settlement of all estates alike, it is necessary to provide for the performance of the duties, incumbent on zamindárs generally, of giving notice of the occurrence of offences against the law, and aiding the Police in the apprehension of offenders. The Settling Officer must make an adequate provision for the maintenance of such subordinate Officers as may be required for this purpose.

Extent. Procedure.

2. The Magistrate will, on application, inform the Settling Officer whether the provision should be in land or money, and what number of individuals are required for each village. On receipt of this information, the Settling Officer should assign three acres of average good land to each Chokidár, and an acre to each Bulláhir, if the subsistence is required to be in land; and three Rupees a month to each Chokidár, and one Rupee to each Bulláhir, if in money. In the former case, the Settling Officer should furnish the Magistrate with a statement of the numbers assigned to the fields in the field map and khasrá. Should any Chokidári cess, however, have been previously imposed on the land, it must (whichever of the above arrangements may be adopted) be incorporated with the rental.

Post.

3. With reference to the provisions of Act VIII of 1862, B. C., no provision is necessary for the performance of the District Postal Service.

Road Fund.

4. An addition of one per cent. must be made to the rental, as a contribution to the Amalgamated District Road Fund. The farmer or proprietor must stipulate that the amount shall be leviable by the same process as arrears of revenue.

SECTION IX.—SELECTION OF THE PERSON WITH WHOM THE SETTLEMENT IS TO BE MADE, AND FIXING THE TERMS OF SETTLEMENT.

Resumed revenue-free.

1. It is the duty of the Settling Officer to determine with whom the settlement shall be made, and to adjust the terms, subject to revision by the superior Revenue Authorities. The settlement of resumed estates should, as a general rule, be made with the proprietors. In the Behar Districts, where the interests of two

parties require to be adjusted, namely, the proprietors and the lakhí-rájdars, the settlement should be conducted under the rules given in Appendix No. 16.

2. Resumed towfir should be settled, at full rates, with the Excess lands party who may prove his title thereto.

3. When all the subordinate arrangements have been completed, the Settling Officer should procure the attendance of the party entitled to settlement, and call upon him to sign the kabúyat, or state, in writing, his objections. These objections, if any, must receive consideration, and be obviated if practicable; but should they be such as are not entitled to attention, the reasons for rejecting them and for letting the estate in farm to a different party should be recorded. Recusancy.

4. The settlement of resumed alluvion should be made with the proprietor of the estate to which it is an increment. Such proprietor has a right to admission to a permanent engagement whenever he may so desire, unless the alluvion shall have been previously let in farm for a specified term, or managed by the Collector in consequence of his recusancy, in which case, he is, of course, entitled to málikána only. It should be borne in mind that permanent settlements are forbidden only where no party possesses any legal claim to such a privilege. Alluvion.

5. In effecting the settlement of alluvial land with the proprietor (*see Act XXXI of 1858*), the Settling Officer should, with his consent, and with the consent of the Board of Revenue, incorporate the assessment of the increment with that of the parent estate, taking one revised engagement for the amalgamated revenue of the whole as an integral estate. If either the proprietor or the Board decline to assent to this, the increment must be assessed as a distinct estate, and be henceforward held, separately, liable for the revenue assessed upon it. Incorporation.

6. If the alluvion is formed into a separate new estate the Settling Officer must take special care that the boundary between the alluvion and the settled estate is accurately mapped, and recorded with the Settlement Proceedings, so as to preclude all future doubt or dispute on the subject. Boundaries to be marked.

7. Should the alluvion have accreted to a dependent tenure, the dependent tenure-holder is entitled, on payment of a fair increase of rent to his superior landlord, to hold the accretion for the term of his engagement. The Settlement Officer is required by Section II, Act XXXI of 1858, to ascertain and record, according to the rules prescribed by Regulation VII of 1822, the rights of any under-tenant in any alluvial land, but the Settling Officer should treat with the superior as the party responsible for the Government share of the rent. Should the zamindár prove recusant, the settlement may be made with the under-tenant, or the lands held under direct management, or let in farm and treated as a separate estate, as may be most expedient. Increment to dependent tenure.

8. Should the alluvial formation be an island separated from the main land by a channel not fordable at any season of the year, as described in Clause 3, Section IV, Regulation XI of 1825, the Islands.

zamindári title in such case being vested in Government, no party can have any *right* to engage. Should any person, however, acting in good faith, have broken up the soil, his prior occupancy may be respected. Islands so situate, and increments thereto, may, subject to the provisions of Act IX of 1847, be assessed without resumption proceedings.

Collection expenses.

9. In settling alluvial lands with proprietors or farmers, great care should be taken to fix the allowance for proprietary profits and expenses with a due regard to the condition of the land, and the necessity, or otherwise, of the outlay of capital, in order to cultivation. Allowance should be made for a fair remuneration for the labor, skill, and responsibility, and for interest on the capital expended, and the sum necessary to replace the principal actually laid out. Interest on capital expended must not be regarded as rent.

Proprietary allowances.

10. The allowance to the proprietor of a resumed estate is, ordinarily, to be calculated in the following manner:—

Assets assumed as basis of settlement	...	Rs. 1,000
Deduct expenses of collection at 10 per cent.	...	" 100
		Rs. 900
Other expenses, if any...	... ..	0
		Rs. 900
Deduct <i>proprietary allowance</i> at 10 per cent.	...	" 90
		Rs. 810

Thus, the proprietary allowance is only to be deducted from the sum that remains after collection charges, and all other authorized expenses, have been deducted from the gross assets. The sum which remains after this last deduction is the net Government revenue.

Term of settlement.

11. Resumed revenue-free estates are, by Section VIII, Clauses 2 and 3, Regulation XIX of 1793, to be, at once, permanently settled at half rates. (*See Board's Circular Order No. 6 of January 1866.*) Except, under special circumstance, and with the special sanction of the Board, estates of which the proprietary title is vested in Government are now settled for short terms only. The established policy is to sell such estates as soon as they can be prepared for transfer; and it is important to avoid encumbering the estates with any farming engagements. The exceptions to this rule are described in Chapter VII, Section II, Clause 2, *viz.*, estates near the capital towns of districts; estates, which are abnormally out of cultivation; and estates to which alluvion is in course of addition.

Rasadi settlements.

12. No invariable rule can be laid down respecting settlements upon a gradually increasing revenue. The nature of the settlement is to be determined, in each case, according to circumstances. When

the law entitles a party to a settlement in perpetuity, such settlement *must be* made, whatever may be the condition of the estate in respect of cultivation; the question is not as between a settlement upon an increasing revenue and a temporary lease, but as between a perpetual settlement at an increasing, and the same at a fixed revenue.

13. The most approved settlement of alluvial formations comprising considerable tracts of good land uncultivated, is a lease, for four or five years, rent-free, with a provision that, on the expiration of the lease, the area then under cultivation will be assessed on terms detailed in the engagement, which must, of course, be such as to ensure to the farmer a fair return for his labor, risk, and capital. Alluvion-

14. The former proprietors of estates purchased by Government are not to be admitted to settlement, unless it should clearly appear that the sale of the estate was not caused by any oppression or mismanagement on their part. Purchased estates.

15. In farming Government estates, the Settling Officer should exercise his discretion as regards the requisition of security, with due reference to the means and character of the farmer; when the farmer is a person of known integrity and substance, the security may be dispensed with. The practice which prevails in some places of demanding a deposit of a year's rent as security is approved, especially in the case of small farmers. The bonds of farmers and of their sureties should invariably stipulate for the recovery of arrears by sale of their property, under Act XI of 1859. Security.

16. In the settlement of dependent tenures under Sections VI and IX, Regulation XIX of 1793, the revenue of which may be payable to the State, the revenue to be assessed on the lands to be held as a dependent *tálúk* must be included in the gross assets forming the basis of the settlement of the estate to which the lands belong. (See Section VII, Clause 4.) Dependent tenures.

17. Parcels under 50 *bighás* in one village released from assessment under Government order, dated the 26th January 1841, must, under the ruling of Government of the 5th June 1843, continue excluded from the settlement of the rest of the tenure, so as not to be regarded as forming a part of it. 50 *bighá* parcels-

18. The respective powers of the Collector and the Commissioner to confirm settlements are defined in Chapter VIII, Section IX. Powers of confirming Officers.

SECTION X.—RESETTLEMENTS.

1. When a detailed settlement, under Regulation VII of 1822, has once been made, it is not necessary, ordinarily, to go through the same process again, on the expiration of the term of settlement. If, however, at the first settlement, there was an undue proportion of waste; or, if the area has been increased by alluvion; partial measurements may be called for to ascertain the extent of increased cultivation. No detailed settlement,

or revision.

2. Nor, under any ordinary circumstances, is it necessary to revise the Rent Roll of land which, at the first settlement, was assessed at full rates. If circumstances should have arisen, subsequently thereto, warranting a general increase in the rates; or if some land was before assessed, for special reasons no longer in operation, at reduced rates; or, on the other hand, if altered circumstances should call for a general reduction of rates; the Rent Roll must be revised. The rule, however, should be not to interfere with the former settlement without good and sufficient cause.

No interference between lessee and ryots.

3. Further, at a re-settlement, interference should not be, needlessly, exercised between the Government lessee and any tenants. He may have induced to settle on the land since the settlement. It will suffice to ascertain the amount of rent contributed by such tenants, or, in the event of there being any difficulty in obtaining this information, to impose a moderate rate of assessment on the whole of the new cultivation, leaving undisturbed and unnoticed, the bargains between the lessee and the new tenantry. This assessment should always be imposed with due regard to the capital expended on reclaimed lands.

Default or recusancy.

4. When a re-settlement becomes necessary in consequence of the default or recusancy of a lessee, any resident cultivators, who may have been located by him, should, before the lands are leased to another party, be secured in their tenures by the preparation of a Rent Roll of their lands after the manner of the original settlement; and the circumstances under which they were located by the lessee should receive full consideration.

Vested rights of farmer.

5. On re-settlement of farmed estates, the rule should be to renew the lease to the lessee, except, of course, when an owner is entitled to re-entry on expiration of the lease, or special reasons render the dispossession of the lessee expedient. When a settlement with a new lessee is proposed, the Revising Officer should carefully scrutinize the reasons assigned for dispossessing the old farmer, bearing in mind that improvement of the estate gives him an equitable claim to renewal of the lease, in preference to other applicants, and that, if capital has been expended on improvements, offers of increased rent from new comers should not be admitted to the prejudice of the party who incurred the outlay. The Commissioner should invariably be consulted before the Collector confirms a farming settlement to the prejudice of the claims of the old lessee.

SECTION XI.—CANCELMENT OF LEASES AND ATTACHMENT OF FARMS.

Cancelment of leases.

1. There is no law which sanctions the cancelment of a farm during the year. Clause 6, Section XXIII, Regulation VII of 1799, rules, that if an arrear remains due at the close of the current year, the Governor General in Council may cancel the lease. The practice, however, has, long, been to cancel a lease, at once, on the occurrence

of a balance, when this course is judged expedient, instead of waiting till the end of the year. It is desirable that this practice should be continued. The difficulty presented by the law is met by a Clause in the farmer's Kabulyat providing for the voidance of the lease on the occurrence of default. A Kabulyat and Security Bond containing this and other requisite stipulations, in the form hereto annexed, (Nos. 17 and 18), should be invariably executed, and registered, when a lease is granted.

2. Much must be left to the discretion of the Collector in Discretion. respect to the cancelment of leases. It may sometimes be expedient to exercise this power, immediately on the occurrence of an arrear; but, on the other hand, it may be desirable, for the interests of all concerned, to give the farmer an opportunity of retrieving his position by paying the balance, and providing sufficient guarantees against future default.

3. At any time after the commencement of the fourth month Attachment of of the year, the farm of a farmer in arrear may be attached under farms. Clause 1, Section II, Regulation I of 1801; this attachment differs from cancelment only in this, that the farmer's responsibility continues. Attachments are not thought, ordinarily, expedient.

4. In regard to cases coming under Section IV, Regulation Annulment of IX of 1825, the following rule should be adopted:—If a notifi- settlement. cation threatening annulment of engagements has been issued, and the lessee fail to make good the arrear within the term fixed, then, as soon as the month of grace allowed by the Section cited expires, the Collector should declare, by a formal proceeding, that the settlement is annulled. Until this is done, he is not warranted in refusing to accept payment of the arrear by the defaulter. If the Collector should think proper to allow further time for payment, he may suspend the order of annulment.

5. Any positive rule on this subject may be productive of Discretion. embarrassment, for which reason the local Officers are left to exercise their discretion; subject, of course, to correction by the Commissioner, if sufficient ground for interference should exist.

SECTION XII.—SETTLEMENT PROCEEDINGS AND REPORT.

1. The final proceeding of the Settling Officer is to be arranged Form of in Form 19, and an abstract of the information contained in the Report. Settlement Proceedings prepared in Form 20. The Settlement Report made to the confirming authority should be accompanied by the Settlement Proceeding, the Amín's Report, the English Abstract, and, in the case of resumed estates, the resumption decree. When the settlement is of a resumed revenue-free estate, and comprises subordinate rent-free tenures, it should be certified in the Report that the prescribed notices were duly issued, and the cases disposed of under the provisions of Section V, Regulation IX of 1825; and also, in cases in which the Settling Officers have upheld such tenures, that copies of the decisions were transmitted to the Commissioner of Revenue as required by Section IV, Regulation III of 1823. The name of the estate, its area, and

revenue, the party admitted to engage, the term of settlement, and the date from which it takes effect, should all be noted on the margin of the Report.

Abstract.

2. Should any objections have been made to the settlement, the reasons for rejecting the petitions and for confirming the settlement should be recorded on the back of the English Abstract. This Abstract should remain with the record, together with another in the Vernacular.

APPENDICES.

No. 1.

Table for converting local bighás of 14,400 square feet, or 1,600 square yards, into acres of 4,840 square yards.

Local bighás.	Acres of 4,840 square yards.	Local bighás.	Acres of 4,840 square yards.	Local bighás.	Acres of 4,840 square yards.
1	0.330	88	12.540	75	24.750
2	0.660	89	12.870	76	25.080
3	0.990	40	13.200	77	25.410
4	1.320	41	13.530	78	25.740
5	1.650	42	13.860	79	26.070
6	1.980	43	14.190	80	26.400
7	2.310	44	14.520	81	26.730
8	2.640	45	14.850	82	27.060
9	2.970	46	15.180	83	27.390
10	3.300	47	15.510	84	27.720
11	3.630	48	15.840	85	28.050
12	3.960	49	16.170	86	28.380
13	4.290	50	16.500	87	28.710
14	4.620	51	16.830	88	29.040
15	4.950	52	17.160	89	29.370
16	5.280	53	17.490	90	29.700
17	5.610	54	17.820	91	30.030
18	5.940	55	18.150	92	30.360
19	6.270	56	18.480	93	30.690
20	6.600	57	18.810	94	31.020
21	6.930	58	19.140	95	31.350
22	7.260	59	19.470	96	31.680
23	7.590	60	19.800	97	32.010
24	7.920	61	20.130	98	32.340
25	8.250	62	20.460	99	32.670
26	8.580	63	20.790	100	33.000
27	8.910	64	21.120	200	66.000
28	9.240	65	21.450	300	99.000
29	9.570	66	21.780	400	132.000
30	9.900	67	22.110	500	165.000
31	10.230	68	22.440	600	198.000
32	10.560	69	22.770	700	231.000
33	10.890	70	23.100	800	264.000
34	11.220	71	23.430	900	297.000
35	11.550	72	23.760	1000	330.000
36	11.880	73	24.090		
37	12.210	74	24.420		

Table for converting acres of 4,840 square yards into local bighás of 14,400 square feet, or 1,600 square yards.

Acres of 4,840 square yards.	Local bighás of 1,600 square yards.	Acres of 4,840 square yards.	Local bighás of 1,600 square yards.	Acres of 4,840 square yards.	Local bighás of 1,600 square yards.
1	3.025	88	114.050	75	228.875
2	6.050	89	117.975	76	239.850
3	9.075	40	121.000	77	239.925
4	12.100	41	124.025	78	235.850
5	15.125	42	127.050	79	238.875
6	18.150	43	130.075	80	243.000
7	21.175	44	133.100	81	245.025
8	24.200	45	136.125	82	248.050
9	27.225	46	139.150	83	251.075
10	30.250	47	142.175	84	254.100
11	33.275	48	145.200	85	257.125
12	36.300	49	148.225	86	260.150
13	39.325	50	151.250	87	263.175
14	42.350	51	154.275	88	266.200
15	45.375	52	157.300	89	269.225
16	48.400	53	160.325	90	272.250
17	51.425	54	163.350	91	275.275
18	54.450	55	166.375	92	278.300
19	57.475	56	169.400	93	281.325
20	60.500	57	172.425	94	284.350
21	63.525	58	175.450	95	287.375
22	66.550	59	178.475	96	290.400
23	69.575	60	181.500	97	293.425
24	72.600	61	184.525	98	296.450
25	75.625	62	187.550	99	299.475
26	78.650	63	190.575	100	302.500
27	81.675	64	193.600	200	605.000
28	84.700	65	196.625	300	907.500
29	87.725	66	199.650	400	1210.000
30	90.750	67	202.675	500	1512.500
31	93.775	68	205.700	600	1815.000
32	96.800	69	208.725	700	2117.500
33	99.825	70	211.750	800	2420.000
34	102.850	71	214.775	900	2722.500
35	105.875	72	217.800	1000	3025.000
36	108.900	73	220.825		
37	111.925	74	223.850		

SETTLEMENTS. [Chap. XX—Appendices.

Table for reducing acres of 4,840 square yards to bighás of 1,600 square yards applicable to a kadhá of 4 cubits, of 18 inches to the cubit.

	0	1	2	3	4	5	6	7	8	9
0	0 0	8 925	6 050	9 075	12 100	15 125	18 150	21 175	24 200	27 225
10	30 250	33 275	36 300	39 325	42 350	45 375	48 400	51 425	54 450	57 475
20	60 500	63 525	66 550	69 575	72 600	75 625	78 650	81 675	84 700	87 725
30	90 750	93 775	96 800	99 825	102 850	105 875	108 900	111 925	114 950	117 975
40	121 000	124 025	127 050	130 075	133 100	136 125	139 150	142 175	145 200	148 225
50	151 250	154 275	157 300	160 325	163 350	166 375	169 400	172 425	175 450	178 475
60	181 500	184 525	187 550	190 575	193 600	196 625	199 650	202 675	205 700	208 725
70	211 750	214 775	217 800	220 825	223 850	226 875	229 900	232 925	235 950	238 975
80	242 000	245 025	248 050	251 075	254 100	257 125	260 150	263 175	266 200	269 225
90	272 250	275 275	278 300	281 325	284 350	287 375	290 400	293 425	296 450	299 475

100	302 5	600	1815 0	1100	3327 5	1600	4840 0	2100	6352 5	2600	7865 0	3100	9377 5
200	605 0	700	2117 5	1200	3630 0	1700	5142 5	2200	6655 0	2700	8167 5	3200	9690 0
300	907 5	800	2420 0	1300	3932 5	1800	5455 0	2300	6967 5	2800	8479 0	3300	9912 5
400	1210 0	900	2722 5	1400	4235 0	1900	5767 5	2400	7280 0	2900	8772 5	3400	10235 0
500	1512 5	1000	3025 0	1500	4537 5	2000	6080 0	2500	7592 5	3000	9075 0	3500	10547 5

No. 2.

Headings of a Surveyor's Schedule (Chitá).

1. Number of plot. 2. Name of occupant ryot. 3. Position of each plot with relation to the preceding plot. 4. Measure of each length taken. 5. Mean length and direction. 6. Length of each breadth taken. 7. Mean breadth and direction. 8. Area of land. 9. Description of land. 10. Sort of produce. 11. Rate of rent per bighá.

NOTES: 1.—Should the estate to be measured not consist of one whole village, nor of several whole villages, but of patches of land scattered in many villages, and those patches only be measured, the Form must be altered to meet such circumstances. Instead of a Schedule for each village if there is but a small quantity of land in each, it may be well to have one Schedule only for the estate, adding a column to the left for the name of the village, and altering the abstract and rent roll to correspond.

2.—Should the estate consist of land scattered as above in many villages, and the measurements include the lands held separately under other estates, a column must be added showing the separate estate under which each plot is held.

3.—If the land be held by talúkdars, mukararídar, or other dependent proprietors, or if it be held under several zamindáries in common, columns must be added showing under what parent and dependent tenures each plot is held, so that there may be no difficulty in preparing the abstract and rent roll of the land of each zamindári, and of each talúk, or other under-tenure.

4.—The rate entered in column 11 should be the rate paid by the occupant entered in column 2. If the land be held by a talúkdár, mukararídar or other superior ryot, there should be another column to show the rate paid by him.

No. 3.

Headings of a simple Abstract to show the land in the possession of each Ryot (Khatyán).

1. Name of occupant Ryot. 2. Numbers of plots (from the Schedule; heading I.) 3. Area of each Ryot's holding.

NOTE.—If land be held in common tenancy under two or more zamindáries, headings must be added showing the portion belonging to each.

No. 4.

The same when the land is held by Dependent Tálúkdárs having Ryots under them. (One for each Tálúk.)

1. Name of Tálúk. 2. Name of Tálúkdár. 3. Name of occupant Ryots, as per Schedule, heading 2. 4. Numbers borne by plots (from the Schedule). 5. Area of each Ryot's holding.

No. 5.

The same when the land of an Estate is held by Tálúkdárs having land in several Villages. (One for each Tálúk.)

1. Name of Tálúk. 2. Name of Tálúkdár. 3. Names of villages in which land is situated. 4. Numbers borne by plots (from the Schedule). 5. Area of each holding.

No. 6.

Headings of Rent Roll (Ekwál Jamábandí).

1. Name of occupant Ryot. 2. Area of his holdings. 3. Sort of land. 4. Rate of rent. 5. Rate payable.

NOTE.—If land is held in common tenancy under two or more zamíndáries, columns must be added showing the portion belonging to each.

No. 7.

The same when the land is held by dependent Tálúkdárs. (One for each Tálúk.)

1. Name of Tálúk. 2. Name of Tálúkdár. 3. Area of each holding. 4. Sort of land. 5. Rates to be paid by Ryots to Tálúkdárs. 6. Rates to be paid by Tálúkdárs to Government. 7. Rent of cultivators. 8. Rent of Tálúkdárs.

NOTE.—When the land is held under several zamíndáries, columns should be added showing the zamíndáries and the names of the zamíndárs, and the portion of land belonging to each.

No. 8.

The same when the land of an Estate is held by Tálúkdárs having land in several Villages. (One for each Tálúk.)

1. Name of Tálúk. 2. Name of Tálúkdár. 3. Names of villages in which land is situated. 4. Area of each holding. 5. Sort of land. 6. Rates to be paid by occupant Ryots to Tálúkdárs. 7. Rates to be paid by Tálúkdárs to Government. 8. Rent of cultivators. 9. Rent of Tálúkdárs.

No. 9.

General Abstract.

1. Name of occupant Tálúkdár or Ryot. 2. Total area. 3. Less uncultivable lands. 4. Remaining cultivable lands. 5. Cultivable, but not cultivated, lands, unassessed: divided into: (a) Fallow. (b) Jangal, uncultivated. (c) Under water. (d) &c. (e) &c. 6. Total cultivable, not cultivated. 7. Cultivated lands brought under settlement, divided into: (a) House. (b) Court-yard. (c) Garden. (d) Rice. (e) &c. (f) &c. 8. Total cultivated. 9. Total assessment—10. Cultivator. 11. Tálúkdár. 12. Deduct allowance to under-tenants. 13. Net Government revenue. 14. Remarks.

No. 10.

Report of Amin.

- 1.—Date of APPOINTMENT and of arrival at the estate.
- 2.—The BOUNDARIES of the estate: that is, if a village, by what villages surrounded; if a tálúk, by what estates or tálúks surrounded; if a pargana, by what parganas surrounded; and mention of disputed boundaries, if any.
- 3.—The system of MEASUREMENT followed: whether by acres or by bighás; and whether the measurement was conducted with a pole or chain, and by scale and compass, or otherwise.
- 4.—DESCRIPTION of the land comprised in the estate: whether high or low, poor or rich, open or jangal.
- 5.—The RENT-FREE holdings in the estate, and their extent.
- 6.—The LAND NOT FIT TO BE ASSESSED at present.
- 7.—The RATES current in the estate for each description of land; and whether they have been compared with the rates current in adjoining estates or not; and if so, the difference.
- 8.—INCREASE derived from WOODS, GROVES, JANGAL, &c.
- 9.—FISHERIES.
- 10.—Other MISCELLANEOUS sources of INCREASE.
- 11.—The different CLASSES of CULTIVATORS found in the estate, and the claims preferred by each class. If there is a party entitled to settlement, mention whether he admits or denies the ryot's claims.
- 12.—The RENT ROLL.
- 13.—The NUMBER of inhabitants; distinguishing Hindus, Muhammadans, and others.
- 14.—Any other circumstances requiring notice.

No. 11.

Indent for Apparatus.

1. Names of instruments. 2. Previously received. 3. Balance in hand. 4. Number indented for. 5. Strength of party for the use of which instruments are wanted, and for what purpose. 6. By what mode, and to what address, to be sent. 7. Rate. 8. Amount.

No. 12.

Testing Form.

1. Number of plot in Schedule. 2. As measured by Amin; divided into: (a) Average length; (b) Average breadth; (c) Total. (d) Description of soil. (e) Rate per bighá. 3. As tested by Settling Officer; divided into: (a) Average length; (b) Average breadth; (c) Total. (d) Description of soil. (e) Rate per bighá. 4. Increase; divided into: (a) Area. (b) Description of soil. (c) Rate per bighá. 5. Decrease; divided into: (a) Area. (b) Description of soil. (c) Rate per bighá. 6. Remarks.

No. 13.

Paras. 92 to 97 of the Circular Order of the Western Board on the subject of Settlements, dated 9th April 1839.

92. It is the Board's desire that every effort should be made to reduce the amount of these variations to the smallest possible extent. It is so obvious a dictate of justice and sound policy, so to take the portion to which Government are entitled, as to secure to industry its full reward, and to inflict a penalty on neglect and indolence, that there are few points to which the Board attach higher importance.

93. The Board's objection to casual variations refers to a practice which prevailed throughout the north part of Rohilcund and the Doab, involving very gross impolicy and injustice.

94. It has, in those parts, been customary to tax the really industrious communities, the Jāts particularly, who are proverbially the most diligent cultivators, to the utmost extent which they can possibly be made to endure, in the belief that their elastic and persevering industry and agricultural skill would enable them to rise under the pressure; at the same time, the idle Syads, which tribe furnishes a large portion of the Officers of the cutcherries, and the Goojurs, whose wandering and predatory habits are notorious, and some of the Rajpoots, are indulged with a very light demand, the former through favor and influence, the two latter from the supposed impossibility of obliging them to pay.

95. The Board are well aware that the three latter classes could not, in their present state, bear up under any thing like the degree of taxation which the former could support with ease. They also know that the necessities of the State would not admit of the former class being relieved, so as to bring them at all to a parity of burthen with the latter; nor is such a measure necessary, for those skilful and industrious parties will be far more prosperous under any moderate pressure than the latter under an almost nominal demand.

96. The Board, however, object to permit the former class to be weighed down beyond their power, that the latter may go free. They desire to see the latter so fairly and moderately taxed as may oblige them to adopt habits of industry and management, or to transfer their lands to those who will make that use and improvement of them which it is the right and duty of all good Governments to enforce.

97. This is the Board's intent in the expression of their desire that the Settlement Officers should apply themselves, as far as practicable, to the removal of casual variations. They have no intention to force conclusions, or aim at an impossible equality. They have desired simply to correct, by the introduction of a sound principle, the ill effects of former errors.

103. It then becomes the duty of the Settlement Officer by a careful enquiry into the details village by village, to ascertain the causes which give rise to the inequalities, to test the accuracy of his general rates, to reduce the demand where it presses too heavily, and raise it where it is too low; and where good and sufficient cause is found for any considerable variation from the ascertained average rates, to state that cause succinctly and clearly.

No. 14.

Extracts from the Hon'ble the Court of Directors' letter No. 6 of 1837, dated the 12th April 1837.

Para. 26. We observe that heretofore there has been but little similarity in the mode of assessment in the Districts of the Upper Provinces. We know that it may not always be possible to pursue one uniform course in this particular, but we are of opinion that, generally speaking, this essential principle may be preserved, especially in those Districts where neither the forms of public institutions nor ancient usages present impediments.

27. With regard, for example, to the practice which exists of forming assessments according to the value of the crops produced, and not according to the value or capabilities of the land, a subject which was noticed by us in our Despatch of the 15th February 1833, this is a mode of assessment which we find by the Proceedings under review, continues to be observed in many Districts in the Western Provinces, a practice which, as remarked by Lord William Bentinck, must act as a check on industry and discourage cultivation.

28. We are desirous of drawing your particular attention to this subject in especial connection with the cultivation of cotton, sugar, coffee, and other staple commodities suited to the home markets.

29. You are aware that the equalization of the duties on sugar is a subject that has engaged our anxious consideration, and you will have received from us, through the Public Department, under date 10th August 1836, copies of the Act recently passed on this subject. The advantages to individual skill and industry, and to the commercial community of India in general, which must result from this measure, will, doubtless, be very great.

30. The prospect is thus opened to Europeans, and will doubtless be embraced of investing their capital in the cultivation of staple articles of product in India; and it may be hoped that corresponding benefits to the agricultural community will accompany the extension of more valuable cultivation. It is nevertheless imperative on us not only to watch narrowly the interests of the native population, but to use every means, and embrace every opportunity, of improving those interests and ameliorating the general condition of the people.

31. European enterprise and European capital are ever ready to secure the advantages which any changes in State policy, commercial or financial, may seem to hold out, and this it is not our desire to check. At the same time it behoves us to be something more than quiescent with regard to our native subjects, who having the skill and industry, may want the enterprise and capital of the Europeans, and occasionally to lead and assist them in the line of improvement; this we consider to be the true policy of a liberal Government, ruling over a people not possessing the knowledge or means of developing all the resources of their native land.

32. No better means of securing this good object can be pointed out than the adoption of such a mode of assessment as shall leave the cultivator in possession of an ample and encouraging remuneration for the exercise of his industry in the growth of articles adapted to the demands of the home market. The policy of long leases and moderate assessments is, therefore, not only recommended by general principle and general experience, but is enforced by the peculiar circumstances of the time.

33. You are aware that the practice existed at Bombay and Madras, as well as in Bengal, of making the assessment according to the produce, and not according to the value and capabilities of the lands, and that it was stated that the revenue could not afford to bear the change contemplated by our instructions on this subject. We trust, however, that this practice is generally discontinued at Madras and Bombay, and that the prohibitory instructions which have, from time to time, been received from us on this subject, will be kept in view during the progress of the new settlements in the Western Provinces, and ultimately put a stop to this very objectionable mode of assessment. It is the productive power of the land, and not its actual produce, that should be taken as the guide in making the assessment. By this mode the best description of encouragement is given to the cultivator to extend cultivation and raise crops immediately beneficial and profitable to himself, and such a system, we have on former occasions observed, and are still of opinion, would not ultimately be found detrimental to the interests of the State.

34. Where the system of assessing according to the actual produce has been abolished, and the character of the soil substituted as the basis of the assessment, the effect of the change has been most beneficial, as is attested by Mr. H. Fraser, writing from Dullin; where this system has been for some time in operation.

No. 15.

Extract from a letter from the Government of Bengal, dated 28th Nov. 1837.

Para. 4. The Deputy Governor considers the present system of managing Government estates to be generally defective; and being desirous that a system should be adopted calculated to ensure the realization of the actual rental of the estates, and also to promote the prosperity of the cultivators, he would be glad to be favored with the opinion of the Board as to how far those two important objects would be likely to be attained by adopting the following suggestions:—

First.—An estate becoming the property of Government by purchase or otherwise, should be, as soon as possible, surveyed by a Professional Surveyor, and its boundaries marked in a durable manner. Should no Professional Surveyor be available, a native Amin might be employed, his work being closely and constantly followed and tested either by the Collector in person, or by one of his trustworthy subordinates.

Second.—The Surveyor or Amin should ascertain and record the number of holdings or farms composing the cultivated portion of the area of every village included in the estate, the quantity of land in each holding, with the numbers or names by which the several fields composing that quantity are designated in the village accounts, the name of the occupant of each holding, and the amount of the rent paid by him annually for each field in the three past years.

Third.—Each holding should be considered a distinct farm, and the aggregate amount of the annual rents paid in the past three years for the several fields composing it, should be recorded as the rent to be demanded from the occupant, to whom, if willing to engage for that rent, a lease should be granted for three, five, ten, or twenty years, as might be deemed most advisable. The lease should specify the several fields comprised in the holding, and the lessee should be made clearly to understand that, during the term of the lease, he would not be required to pay a single Rupee in addition to the specified rent, whatever kind of produce he might cultivate.

Fourth.—Advances of money, bearing a moderate rate of interest, to enable them to cultivate their lands without subjecting themselves to the ruinous demands of native money-lenders, should be made to the ryots, who take leases for their holdings, on the above terms.

Fifth.—The patwari of each village included in the estate should receive a liberal salary, and, in addition to the duty of keeping the accounts of the village, should be employed to collect the rents assessed on the several holdings comprised in it.

Sixth.—As many estates thus settled as could be efficiently superintended by one person, should be committed to the charge of a Deputy Collector, under Regulation IX of 1833, the superintendence of which should be his sole duty.

5. By adopting such a system of management as that above suggested, the Deputy Governor is of opinion, that the improvement of Government estates would be far more likely to be ensured than by selling them, as recommended by the Board, to private individuals at a jumma fixed for perpetuity, by which the cultivators would be again exposed to the impoverishing exactions and the other many evils of zamindari management.

No. 16.

Rules relating to Bádsháhi Tenures.

I. When a bádsháhi tenure shall be declared liable to assessment, if the original grantee and his successors or representatives shall have continued in the uninterrupted possession and management of the tenure for a period of sixty years, or if they shall have continued for a period of sixty years in the uninterrupted receipt of a specific portion of the produce of the lands included in the tenure, under the denomination of rent paid to them by a party occupying and managing the tenure as their agent or farmer, and not having a proprietary right in the lands, it shall be incumbent on the Officer empowered to investigate the lákhiráj title in such tenures, to report the circumstances of the case, as required by Section V, Regulation XIII of 1825, in order that the settlement of the tenure may be authorized to be made with the lákhirájdar, at a revenue assessed on the actual rent produce of the lands, under the general rules contained in Regulations VIII of 1793, VII of 1822, IX of 1825, and IX of 1833; and the tenure, when so settled, shall be held to be hereditary and transferable, and the party claiming the proprietary right in the lands, shall not disturb the possession of the lákhirájdar, or his heirs, or representatives; and any suit preferred by such party in a Court of Judicature shall, as provided for by Section II of the aforesaid Regulation, be dismissed with costs.

II. If the proprietor of the lands included in a resumed tenure, shall have continued in the possession and management of the lands, after the creation of the tenure, paying the Government share of their produce to the lákhirájdar, the settlement shall be made with such proprietor under the general rules contained in the Regulations above mentioned; and it shall be lawful for the Governor of the Presidency to grant to the lákhirájdar, if in destitute circumstances, such pension for life as may be deemed proper.

See note at the end of the Rules.

III. When the settlement of lands in a resumed grant shall be made with the *lákhirájdárs*, if the person claiming to be proprietor of the lands shall have received *málikána* in money, kind, or land within the twelve years antecedent to the resumption of the tenure, or have preferred a well founded claim thereto before a competent tribunal, within that period, he shall, after the resumption, receive from Government, in perpetuity, an annual allowance which shall not in any case exceed 10 per cent. on the net rental* at the time of settlement, to be paid to him by the Collector.

See note at the end of the Rules.

* By net rental is meant the rental minus the usual deduction for expenses and risks.

IV. If the party claiming the proprietary right shall be allowed *málikána* under Rule III, he shall be entitled to a money compensation for loss of settlement, in addition to the annual *málikána* allowance awarded to him, which compensation shall be calculated at ten years' purchase on the difference between his *málikána* allowance and the *zamindárf* profits (*málikána* inclusive) which he would have received annually had the settlement been made with him; the said *zamindárf* profits being assumed at 20 per cent. on the gross rental of the lands.

See note at the end of the Rules.

V. No claim to *málikána*, or to compensation for loss of settlement, shall be entertained, which shall not be preferred to the Revenue Authorities previous to the sanction by Government of the settlement with the *lákhirájdár*; nor shall any claim not so preferred in the first instance, be cognizable in the Courts of Justice.

VI. If a *lákhirájdár* entitled to settlement under Rule I refuse to engage on terms approved by the Board of Revenue, the settlement for his tenure shall be made with the proprietor of the lands included in the tenure, if there be one, under the general Regulations, and the recusant *lákhirájdár* shall not be entitled to any allowance of *málikána*.

VII. If the title deeds on which a *lakhirajdar* claims to hold his lands free of assessment, shall have been declared by a final judgment of a competent Court to have been forged or fraudulently altered, no length of possession either in the occupant or his ancestors, shall be held by the Revenue Authorities to entitle him to a settlement for the lands; but the settlement shall be made with the proprietor of the lands, if there be one, under the general Regulations. But this Rule shall not preclude the Government in its executive capacity from admitting the disseised *lakhirajdar* to settlement, if, with reference to length of possession or other circumstances, it should be deemed right so to admit him; nor shall it endamage the claim of any party who may hold a tenure by right of purchase, and who shall prove to the satisfaction of the Revenue Authorities that the purchase was made by him in good faith, and in the belief that the title deeds previously forged, or fraudulently altered, were good and valid documents.

HUKMÍ TENURES

(i. e., tenures under grants other than *bádsháhi*).

I. *Clause 1.*—When a *hukmí* tenure shall be declared liable to assessment, if the original grantee and his successors or representatives, shall have continued in the uninterrupted possession and management of the tenure for a period of sixty years, or if they shall have continued for that period in the uninterrupted receipt of a portion of the produce of the lands included in the tenure, under the denomination of rent paid to them by a party occupying and managing the tenure as their agent or farmer, and not having a proprietary right in the lands, it shall be incumbent on the Officer empowered to investigate the *lakhiraj* title in such tenures, to report the circumstances of the case, as required by Section V, Regulation XIII of 1825, in order that the settlement may be authorized to be made with the *lákhirájdár*; and the tenure, when so settled, shall be held to be hereditary and transferable, and the party claiming the proprietary right in the lands, shall not disturb the possession of the *lakhirájdár* or his heirs or representatives; and any suit preferred by such party, in a Court of Justice, shall, as provided for by Section II of the aforesaid Regulation, be dismissed with costs.

Clause 2.—If the original grantee and his successors or representatives shall not have been in the possession and management of the tenure under the resumed grant for so long a period as sixty years, but shall have obtained possession of it previous to the 1st of December 1790, the settlement shall be made with the *lákhirájdár* in the manner provided for in the foregoing Clause, but any dispute regarding the proprietary right in the lands, between the grantee and grantor or other party, or their respective heirs or successors, is to be considered as a matter of a private nature to be determined by the Civil Courts; and the *lákhirájdár* shall continue in possession until dispossessed by a decree of a competent Court of Justice.

II. The revenue to be paid by a *lákhirájdár* admitted to settlement for his resumed tenure, is to be adjusted according to the following Rules:—

If the grant of the tenure shall have been made previous to the Bengal year 1178, or the *Fuslee* or *Willaittee* year 1179, according as the tenure may be situated in Bengal, Behar, or Orissa (excepting *Cuttack* and its dependencies), the revenue to be paid by the *lákhirájdár* to the Government shall be equal to one-half of the rent produce of the tenure. If any part of the tenure shall be uncultivated, the *lákhirájdár* is to be required to bring that part into cultivation, and to pay such progressive increase, to be regulated with reference to the reduced rate of the assessment on the cultivated part, as the Board of Revenue, with the sanction of the Government, may deem reasonable.

If the grant of the tenure shall have been subsequent to the Bengal year 1178, or the *Fuslee* or *Willaittee* year 1179, according as the tenure may be situated in Bengal, Behar, or Orissa (excepting *Cuttack* and its dependencies), the revenue to be paid by the *lákhirájdár* to the Government shall be assessed under the general Regulations on the whole of the actual rent produce of the tenure.

III. If the proprietor of the lands included in a resumed tenure shall have continued in the possession and management of the lands after the creation of the tenure paying the Government share of their produce to the *lákhirájdár*, the settlement shall be made with such proprietor under the general Regulations, and it shall be lawful for the Governor of the Presidency to grant to the *lákhirájdár*, if in destitute circumstances, such provision for life as may be deemed proper.

IV. When the settlement of lands included in a resumed grant shall be made with the *lákhirájdárs*, if the person claiming to be the proprietor of the lands shall have received *málikána* in money, kind, or land, within the twelve years antecedent to the resumption of the tenure, or have preferred a well-founded claim thereto before a competent tribunal within that period, he shall, after the resumption, receive from Government, in perpetuity, an annual allowance, which shall not, in any case, exceed 10 per cent. on the net rental,* at the time of settlement, to be paid to him by the Collector.

* By net rental is meant the rental minus the usual deduction for expenses and risks.

V. If the party claiming the proprietary right in the lands shall be allowed *málikána* under Rule 4, he shall be entitled, in all cases where the settlement has been made with the *lákhirájdár* under Clause 1, Rule I, to a money compensation for loss of settlement, in addition to the annual *málikána* allowance awarded to him; which compensation shall be calculated at ten years' purchase on the difference between his *málikána* allowance and the *zámindári* profits, (*málikána* inclusive), which he would have received annually had the settlement been made with him, the said *zámindári* profits being assumed at 20 per cent. on the gross rental; provided the case be not one in which (under Section IV, Regulation XIII of 1825), the *málik* has already been debarred from settlement by an equitable law. In such cases the *málik* cannot be held entitled to any compensation for loss of settlement.

VI. No claim to *málikána*, or to compensation for loss of settlement, shall be entertained, which shall not be preferred, in the first instance, to the Revenue Authorities, previous to the sanction by Government of the settlement with the *lákhirájdár*, nor shall any claim not so preferred be cognizable in the Courts of Justice.

VII. If a *lakhirajdar* entitled to settlement under Rule I, not being *mluk* of the lands included in his tenure, refuse to engage on terms approved by the Board of Revenue, the settlement shall be made with the proprietor, if there be one, and the recusant *lakhirajdar* shall not be entitled to any allowance of *malikána*.

Note referred to in the Rules.

The Revenue Officers employed to give effect to the foregoing Rules should be informed that the management of a rent-free tenure by the *mukaddam* or head *ryot* of the village in which the tenure is situated, and the receipt from the *lakhirajdar* by such *mukaddam* of an allowance in land, money, or kind, for his services, are not evidence of his (the *mukaddam's*) proprietary right in the lands, and that a claim for *malikána* and compensation for loss of settlement of a resumed tenure of which the *lakhirajdar* and his ancestors have had possession, or have enjoyed the rents for a period of sixty years, cannot be considered an admissible claim, unless it be proved by satisfactory evidence that the party advancing such claim has actually received from the *lakhirajdar* an allowance in acknowledgment of his proprietary right up to the date of resumption, or that he comes within the scope of Clause 2 of Rule III, relating to *bádasháhi*, or of Clause 2 of Rule IV, relating to *hukmí tenures*.

No. 17.

Form of a Kabulyat.

মহামহিম শ্রীযুক্ত

বরাবরেষু।

লিখিতং শ্রী	ওলদে	সাকিন	পরগনে
মোতালকে জেলা	কস্য কবুলীয়ত পত্র মিদং কার্যনধাগে		
আমি সরকার বাহাদুরের	জেলা	সংক্রান্ত	
খাষ মহাল	টাকা বারসীক সদর জমায় এবং রোড ফণ্ড বাবৎ ঐ		
জমায় উপর সংক্রান্ত	১ টাকা হিসাবে বার্ষিক	টাকা একুনে	টাকা
জমা ধার্য্যতায় ইং সন			
নাং সন	মেয়াদে	সাকিনের	

মাল জামিনিতে ইজারা লইলাম আইন ও বন্দবস্তানুসারে প্রজারদিগের নিকট খাজানা উসুল করিয়া আপন লিখিত কিস্তীবন্দী মোতাবেক সরকারি মালগুজারি কিস্তী আদায় করিব যদিও সনের মধ্যে কোন এক কিস্তির সমুদয় কিয়া কিয়দংশ খাজানা আদায় না করি তবে সর্বতোভাবে সরকার বাহাদুরের ক্ষমতা থাকিবেক যে চলিত সনের শেষ পর্যন্ত অপেক্ষা না করিয়া সনের মধ্যেই আদালতের সাহায্য ব্যতিরেকে আপন এক্তিয়ারে আমার ইজারা পাটা রদ রহিত করিবেন আর ইজারার ও রোড ফণ্ডের বাকি আদায়ের পক্ষে আমার জামিনদারের আবদ্ধির যায়দাদ ও আমার নামি ও বেনামি স্বাবর অস্বাবর বস্ত্র যাহা প্রাপ্ত হয় নিলামে বিক্রয় করিয়া আদায় করিবেন তাহাতে আমার অথবা আমার ওয়ারিসান অছিয়ানের কোন ওজর আপত্য থাকিবেক না আর ফলা ও অফলা বৃক্ষাদী বিক্রয় অথবা ছেদন করিব না যদি আমার ক্রটিতে মহাল মজকুরের কোন নোকসান হয় তাহার নেসান দিহি আমার জিন্দা হইবেক সরকারি মালগুজারি আদায়

کرنے کے لیے ہونا چاہئے اور اگر کوئی شخص اس سے انکار کرے تو اس کے لئے ایک اور حکم دیا جائے گا۔

کرنے کے لیے ہونا چاہئے اور اگر کوئی شخص اس سے انکار کرے تو اس کے لئے ایک اور حکم دیا جائے گا۔

کرنے کے لیے ہونا چاہئے اور اگر کوئی شخص اس سے انکار کرے تو اس کے لئے ایک اور حکم دیا جائے گا۔

کرنے کے لیے ہونا چاہئے اور اگر کوئی شخص اس سے انکار کرے تو اس کے لئے ایک اور حکم دیا جائے گا۔

کرنے کے لیے ہونا چاہئے اور اگر کوئی شخص اس سے انکار کرے تو اس کے لئے ایک اور حکم دیا جائے گا۔

کرنے کے لیے ہونا چاہئے اور اگر کوئی شخص اس سے انکار کرے تو اس کے لئے ایک اور حکم دیا جائے گا۔

کرنے کے لیے ہونا چاہئے اور اگر کوئی شخص اس سے انکار کرے تو اس کے لئے ایک اور حکم دیا جائے گا۔

کرنے کے لیے ہونا چاہئے اور اگر کوئی شخص اس سے انکار کرے تو اس کے لئے ایک اور حکم دیا جائے گا۔

کرنے کے لیے ہونا چاہئے اور اگر کوئی شخص اس سے انکار کرے تو اس کے لئے ایک اور حکم دیا جائے گا۔

کرنے کے لیے ہونا چاہئے اور اگر کوئی شخص اس سے انکار کرے تو اس کے لئے ایک اور حکم دیا جائے گا۔

تپسلی
کیشوری

No. 17.

Form of *Kabulyat*.

عملہ پرگنہ	ساکن	ولد	منگہ
عملہ پرگنہ	ساکن	ولد	منگہ
عملہ پرگنہ	ساکن	ولد	منگہ
عملہ پرگنہ	ساکن	ولد	منگہ
عملہ پرگنہ	ساکن	ولد	منگہ
عملہ پرگنہ	ساکن	ولد	منگہ
عملہ پرگنہ	ساکن	ولد	منگہ
عملہ پرگنہ	ساکن	ولد	منگہ
عملہ پرگنہ	ساکن	ولد	منگہ
عملہ پرگنہ	ساکن	ولد	منگہ

میں آئے میں قبولیت مذکور کے مضمون دریافت کر کے اپنا رضا و رغبت سے اجارہ دار مذکور کا مالضامن ہوا کہ اجارہ دار مذکور اپنے لکھنے ہوئے قبولیت کے بالکل شرط بجا لاویگا برتقدیر بجا نہ لانے جوابدہی اوسکی میرے ذمہ ہی اسلئے میں رضا اور رغبت تمام سے اپنا اور اپنے وارثان کے طرف سے قبولیت مذکور کی جمیع شرط اور سرکار کی مالگداری ادا سے کے جوابدہی کے باب میں ضامن ہو کر جاہداد مفصل الذیل کو جو بلا شرکت غیر کے مملوکہ اور مقبوضہ میرا ہی مکفول اور مرہون کیا اگر اجارہ دار مذکور سرکار کے مالواجب ادا کرنے میں قصور کرے خواہ اپنے قبولیت کے کوئی ایک شرط مندرجہ تو بجا لانے میں خلاف ورزی کرے تو جوابدہی اوسکی مجھ پر اور میرے وارثان اور اوصیاء پر واجب ہوگا اور مستاجر مذکور کے دین باقی

1. **प्राप्तकर्ता** (Beneficiary) का नाम, पता, और अन्य विवरण।
 2. **दाता** (Donor) का नाम, पता, और अन्य विवरण।
 3. **प्राप्तकर्ता** (Beneficiary) का नाम, पता, और अन्य विवरण।
 4. **दाता** (Donor) का नाम, पता, और अन्य विवरण।
 5. **प्राप्तकर्ता** (Beneficiary) का नाम, पता, और अन्य विवरण।
 6. **दाता** (Donor) का नाम, पता, और अन्य विवरण।
 7. **प्राप्तकर्ता** (Beneficiary) का नाम, पता, और अन्य विवरण।
 8. **दाता** (Donor) का नाम, पता, और अन्य विवरण।
 9. **प्राप्तकर्ता** (Beneficiary) का नाम, पता, और अन्य विवरण।
 10. **दाता** (Donor) का नाम, पता, और अन्य विवरण।

Form of Security Bond
APPENDIX No. 18

1. **प्राप्तकर्ता** (Beneficiary) का नाम, पता, और अन्य विवरण।
 2. **दाता** (Donor) का नाम, पता, और अन्य विवरण।
 3. **प्राप्तकर्ता** (Beneficiary) का नाम, पता, और अन्य विवरण।
 4. **दाता** (Donor) का नाम, पता, और अन्य विवरण।
 5. **प्राप्तकर्ता** (Beneficiary) का नाम, पता, और अन्य विवरण।
 6. **दाता** (Donor) का नाम, पता, और अन्य विवरण।
 7. **प्राप्तकर्ता** (Beneficiary) का नाम, पता, और अन्य विवरण।
 8. **दाता** (Donor) का नाम, पता, और अन्य विवरण।
 9. **प्राप्तकर्ता** (Beneficiary) का नाम, पता, और अन्य विवरण।
 10. **दाता** (Donor) का नाम, पता, और अन्य विवरण।

যদ্যপী আমলে না আনে তাহার জওয়াবদিহি আমার জিন্মা হইবেক
 একারণ আমি সম্পূর্ণ সম্মতি ও সেচ্ছাতে আপন ও আপনা উত্তরাধি-
 কারির পক্ষ হইতে কবুলিয়তের লিখিত সমুদয় সর্তের এবং সরকারি
 মালগুজারি আদায়ের জওয়াবদিহির বিসয়ে আবদ্ধ হইয়া নিচের লিখিত
 জায়দাদ যাহা বিনা সরকারতে আমার ভোগ দখলে আছে আবদ্ধ রাখিলাম
 যদ্যপী ইজারাদার মজকুর মালগুজারি আদায়ের বিসয়ে ক্রটি কিম্বা লিখিয়া
 দেওয়া আপন কবুলিয়তের কোন এক সর্তের অন্যথা আচরন করে তবে
 তাহার জওয়াবদিহি আমার এবং আমার ওয়ারিসান ও অছিয়ানের প্রতি
 বর্ত্তিবেক এবং আমার আবদ্ধিয় জায়দাদ ইজারাদার মজকুরের দেনা বাকি
 মালগুজারি আদায় কারন নিলাম হইবেক আর যদ্যপী ইজারার মেয়াদ
 মধ্যে ইজারাদারের মৃত্যু হয় তবে সরকার বাহাদুরের ক্ষমতা থাকিবেক
 যে উক্ত মহালের ইজারা রদ গন্য করিয়া অপরের সহিত বন্দবস্ত করেন
 কিম্বা যদি মৃত ইজারাদারের উত্তরাধিকারি এবং আমার সিক্ত অনুসারে
 ইজারার মেয়াদ শেষ পর্য্যন্ত মৃত ইজারাদারের উত্তরাধিকারির সহিত উক্ত
 মহালের ইজারা বাহাল রাখেন তবে ইজারার মেয়াদ শেষ পর্য্যন্ত জামিনির
 বিসয়ে আর সরকারি মালগুজারি আদায়ের এবং অপরাপর সর্ত আমলে
 আনিবার জওয়াবদিহি আমার ও আমার উত্তরাধিকারি ও অছিয়ান সহিত
 সম্বন্ধ থাকিবেক কদাচ অব্যাহতি পাইবনা ও পাইতে পারিবেকনা আর
 জামিনির সমস্ত সর্ত আমলে আসাতক নিচের লিখিত আবদ্ধীয় জায়দাদ
 প্রকাশ্যরূপে বা প্রকারান্তে দান বিক্রী ও বন্দক অথবা অন্য কোন রকমে
 হস্তান্তর করিতে আমাকে কিম্বা আমার ওয়ারিসান ও অছিয়ানকে ক্ষমতা
 নাই ও রহিল না যদ্যপী আমি কিম্বা আমার ওয়ারিসান ও অছিয়ান করি ও
 করে সে অসিদ্ধ ও অপ্রাছ আর যদি ইজারাদার মজকুরের নিকট সরকারি
 কোন রকমের তলবি টাকা সমুদয় আমার আবদ্ধীয় জায়দাদের কিম্বতের
 দ্বারায় কুলান না হয় সেস্থলে সরকার বাহাদুরের ক্ষমতা থাকিবেক যে আমার
 স্থাবর অস্থাবর নামি ও বেনামি অন্য জায়দাদ যাহা পাওয়ায় নিলামে
 বিক্রয়ের দ্বারায় উসুল করেন তাহাতে আমার কিম্বা আমার ওয়ারিসান ও
 অছিয়ানের কোন রকমে কিছুওজর কোন স্থানে গ্রাছ ও প্রত্য যোগ্য
 হইবেক না আর আমাকে ও আমার উত্তরাধিকারি ও অছিয়ান কে ক্ষমতা থাকি
 বেক না যে ইজারাদারের ইজারা বাহাল থাকা কাল পর্য্যন্ত অত্র জামিনি
 নামা ফেরত লই ও লএন অথবা তল্লিখিত সর্ত অমলে আনন পক্ষে অন্যথা
 আচরন করি ও করেন এতদার্থে জামিনি নামা লিখিয়া দিলাম ইতি ।

তপসীল

জায়দাদ

No. 19.

Final Proceeding of Settlement Officer.

- 1st.—Cause and origin of settlement, and statement of the right of Government in the estate.
- 2nd.—Settlement Officer's opinion on the subjects numbered 4, 5, 6, 7, 11, and 12 in the Amin's Report (No. 10) arranged in conformity thereto.
- 3rd.—Description of any proceedings held for the resumption of rent-free holdings.
- 4th.—The person entitled to settlement, and on what grounds his title rests.
- 5th.—The proprietary and collection expenses allowed, and on what grounds the amount was fixed.
- 6th.—The measures pursued to obtain the attendance of those entitled to settlement if they did not come voluntarily.
- 7th.—Other matters deserving record.

No. 20.

Headings of Abstract of Information relative to the assessment of Village Pargana District.

1. Extent in bighás. 2. Extent in acres. 3. Unassessed area; divided into: (a) Forest, jangal, and waste; (b) Site of village, roads, tanks, and land otherwise incapable of cultivation; (c) Rent-free; (d) Service; (e) Total. 4. Assessed area; divided into: (a) Cultivated and fallow; (b) Cultivable, not cultivated; (c) Total. 5. Former Revenue. 6. Former Rent Roll. 7. Former actual collections. *The information under these headings to be given in three lines as follows:—*

1. By Kánungos' papers or other ancient records.
2. By last measurement.
3. By recent measurement.

20 A.—Particulars of rent-free lands, (Heading 3 (c)).

1. Names of holders. 2. Devatra. 3. Brahmatra. 4. Píratra. &c. &c. Under Remarks, state the Regulation under which the tenure is released.

20 B.—Occupation of Lands.

1. Area and description of different kinds of soil recognized in the neighbourhood by marked distinctions. 2. Rate per bighá of each sort. 3. Bighás. 4. Acres. 5. Rent. Under all, add "Siwai collections, Jalkar Phalkar Bankar, &c., and "Total" Rupees.

20 C.—Analysis of Revenue assessed.

1. Assets assumed as basis of settlement. 2. Deduct proprietary allowance. 3. Remainder. 4. Assets assumed as basis of settlement on dependent or rent-free. 5. Deduct proprietary allowance. 6. Remainder. 7. Deduct collection charges at per cent. allowed to the Government lessee. 8. Net Government revenue. 9. Average rate per acre on lands assessed. 10. Average rate per bighá.

20 D.—Particulars of Service Lands (Heading 3 (d)).

1. Office of holders. 2. Area. 3. Remarks. Held by; (a) Pátwáris. (b) Mu-kaddams. (c) Ghátwáls. (d) &c.

20 E.—Occupancy Rights.

1. Lands how occupied. 2. Area. 3. Rent. 4. Remarks: (a) By proprietors. (b) By cultivators having right of possession at fixed rates. (c) By cultivators with a right of occupancy. (d) By other cultivators. (e) Cultivable, not cultivated land occupied by
Total.

CHAPTER XXI.

Stamps.

SECTION I.—SUPPLY.

1. Collectors are to indent on the Stamp Office for stamps. Indents on stamps, at one quarter of the actual sales in the preceding *twelve* months; in the case of all other stamps, by the actual sales of the preceding three months.

2. This demand is to be estimated, in the case of judicial stamps, at one quarter of the actual sales in the preceding *twelve* months; in the case of all other stamps, by the actual sales of the preceding three months.

3. If, by any accident, the stock of stamps of any kind, or value, should run short before the receipt of a fresh supply from the Stamp Office, Collectors are to indent on any neighbouring District for a quantity sufficient to meet the demand, which may be supplied or not according to the discretion, and on the responsibility, of the Officer indented upon, with reference to the wants of his own District.

4. Sub-divisional Officers, in replenishing their stock of stamps, must indent upon the Collector, in the same manner as the Collector indents upon the Superintendent of Stamps.

5. If the stock of Stamp Paper of any kind or value should run short, either through neglect to make timely indent on the Stamp Office, or through an improvident supply of stamps to other Districts, the Collector or Officer in charge of Stamps will, in the absence of satisfactory explanation, be held, personally, responsible for any loss that may be sustained by the Government in consequence. Collectors, in regulating the replenishment of their stock, should bear in mind the distance, and available modes of communication, between their respective stations and the Stamp Depôt in Calcutta, so as to allow ample time for the arrival of an emergent Indent. It is the duty of the Superintendent of Stamps to report to the Board (or, in the case of postage or telegraph stamps, to the respective Directors), all occasions in which it may appear, from the Monthly Statements or otherwise, that the store of stamps of any particular kind or value in any District has been exhausted.

6. The Officer in charge of each local depôt will submit, on the 2nd of each month, to the Superintendent of Stamps an account showing the balance of postage stamps in hand at the close of the preceding month, and the sales effected during that month.

7. The Superintendent of Stamps must, on the 15th of each month, in addition to any account required by the Accountant, furnish to the Director General of the Post Office, a Memorandum showing the number of stamps distributed by him during the preceding

month; and, at the close of each quarter, he is to furnish an Abstract Memorandum showing the number and value of postage stamps in hand, and the total amount of the actual sales of all the local depôts supplied by him.

SECTION II.—RECEIPT AND CUSTODY.

- Receipt. 1. As soon as possible after the arrival of a supply of stamps from the Stamp Office, or from any other District, or from the Collector's store, the packets or boxes are to be opened, one at a time, in the presence of the Collector or Officer in charge of stamps. The stamps contained in each box or packet are then to be immediately counted, those of eight Rupees' value and upwards, by the Collector, or the Officer in charge of stamps, in person, and those of less value in his presence. They are then to be compared with the Invoice, and a receipt, forwarded, by the first post, to the depôt whence they were dispatched.
- Personal responsibility. 2. Unless the Collector or Officer in charge of Stamps can certify that the stamps contained in any given packet or box were, *immediately*, and *first*, counted either by himself personally, if the stamps are of eight Rupees' value or upwards, or in his presence, if of less value than eight Rupees, he is held responsible for the value of any that may be found deficient. The stamps are then to be placed in the store under double locks, and entered in the Store Books; and no stamps are to be delivered to the Treasurer, or sold to any party, without being first brought into store.
- Custody of chief store, 3. The bulk of stamps in store, must be kept, in parcels of known quantities, in the Treasury, or other secure place, in one or more strong tin-lined chests or presses, under double locks; the key of one lock of each chest or press always remaining in the hands of the Collector, or of the Assistant or Deputy Collector in charge of the Stamps, and the key of the other in the hands of the Treasurer, or, when there is no Treasurer, of the Stamp Darogah, and at Sub-divisions, of the Názir.
- and of current supply. 4. The remainder of the stamps in store, are to be left in the hands of the Treasurer, Stamp Darogah, or Sub-divisional Nazir. They must not exceed the probable demand of one month estimated according to the average of former sales.
- Half-yearly certificate. 5. Collectors, or other Officers in charge of stamps, must have the stamps in store, both those under double locks and those in the hands of the Treasurer, counted in their presence on the last open day of September and March in each Official year, and must certify having done so, in the following terms, at the foot of the Monthly Abstract Account of Receipts and Issues for those months, furnished to the Superintendent of Stamps:—

"I do hereby certify that I have personally counted the Stamp Paper in store on 186 the actual value of which is Rupees (here enter the amount in words and figures), and that the Rules prescribed in Chapter XXI of the Rules of the Board of Revenue are duly observed.

"I do also certify that I have compared the balance, as shown by this Account, with the balance shown in the Memorandum at foot of the Monthly Cash Account of this Office for 186 , and that the two agree."

6. Any deficiency that may be discovered in the store of Stamps must be, immediately, reported both to the Superintendent of Stamps and to the Commissioner of the Division, who must report it to the Board.

SECTION III.—ISSUE FROM COLLECTOR'S STORE.

1. Stamps may be supplied, from the store under double locks, only on the indent of the Treasurer, Stamp Darogah, or Názir, as the case may be. All sales, and all supplies to licensed vendors, must be from the store in the hands of these Officers. If any person desires to purchase even one stamp, of whatever value, from the store under double locks, it must be supplied first, on indent, to the Treasurer, Stamp Darogah, or Názir, and, then, by him, to the person requiring it.

Issues to
Treasurer, &c.
only.

2. The Treasurer, Stamp Darogah, or Sub-divisional Názir, is to keep a daily Book of Receipts and Issues in the native language, in which the transactions of each day are to be entered consecutively, a balance being struck at the close of each day, and attested by the initials of the Collector or other Officer in charge of the stamps.

Treasurer's
accounts,

3. On the first open day of each month, the Darogah, or Názir, is to submit to the Collector, or other Officer in charge of the stamps, an indent for a supply of stamps for that month. Before complying with the monthly indent, the Officer in charge of stamps must examine the balance of stamps in the hands of the Treasurer, Stamp Darogah, or Názir, and see that it agrees with the account and indent. The indent, after being approved or altered by the Officer in charge of the stamps, is to be signed by him and complied with, as directed in the following Rule. The indent, thus signed, will be the warrant for the issue of the stamps. For postage stamps, the indent is to be weekly.

and indents.

4. The Collector, or other Officer, is to cause the store under double locks to be opened, and the required quantity of stamps to be counted, and delivered to the Treasurer, Stamp Darogah, or Názir, in his presence. A Store Book must be kept in English, in which the number and value of stamps delivered to the Treasurer, Stamp Darogah, or Názir, is to be entered, and a balance struck, at the time of delivery. This balance must be attested by the initials of the Collector or other Officer in charge, and of the Treasurer, Stamp Darogah, or Názir, both of whom must, invariably, be present during the whole time that the store under double locks, or any part of it, remains open. The deliveries shown in the Store Book must agree with the indent as approved.

Supply of
indents.

5. If the Treasurer, Stamp Darogah, or Názir requires stamps at any intermediate time, the same process is to be observed, as is prescribed in the two preceding Clauses.

Intermediate
indents.

SECTION IV.—RETAIL.

Sale at treasuries.

1. Stamps, of any value, and in any quantity, are, at all times, to be sold, at the Presidency, by the Collector of Stamps; at District Head Quarters by the Treasurer of the Collector's Office, or, when there is no Treasurer, by the Stamp Darogah; and, at Sub-divisions, by the Názir; to any one requiring them, on payment of the full value of the stamps in cash.

Postage stamps.

2. Postage stamps are not sold by these Officers either to licensed vendors or to the public in quantities of less value than 5 Rupees; and these must not include less than 1 Rupee's worth of any particular value.

Retail of postage stamps.

3. A supply of postage stamps for retail, is to be kept available at every Post Office, Receiving House, and Tháná; and at every Police Station at which letters are received for dispatch; and by every licensed stamp vendor. It is the duty of the Officer to whom the person in charge of any of the above-named places is subordinate, to take steps to ensure that the supply kept on hand is, at all times, equal to, at least, one week's demand. Collectors must report, at once, to the Superintendent whenever it comes to their notice that Post Masters have let their supply run out.

Treasury Officers to sell only for cash.

4. No Account Current of stamps is, as a rule, to be kept at any subordinate depôt. Stamps are issued on credit, from the Presidency Stamp Office, to Officers in charge of treasuries; but those Officers, when selling stamps to vendors for retail to the public, are to require cash on delivery.

Supervision of vendors.

5. It is the duty of Collectors and Sub-divisional Officers to supervise the proceedings of the vendors within their Districts and Sub-divisions, and to see that the Law, and Rules, in regard to the sale of stamps, are strictly adhered to.

Security not to be taken from vendors who pay cash.

6. Sections XLIV to XLVII of Act X of 1862, are not applicable to cases in which stamps are paid for in cash for retail sale in the Mufassal; no security, therefore, is necessary from vendors of this class; and, as the exaction of such security is distasteful to respectable shop-keepers and others, whom it is desirable to induce to take out licenses, and to undertake the sale of stamps on discount, the demand of "Házir Zámíní" bonds, which used to be required from vendors of this class, is prohibited. The stamps supplied to them under these Rules are not to be endorsed by the Treasurer, Stamp Darogah, or Názir.

Vendors liable to the law.

7. Licensed vendors purchasing stamps at a discount for sale to the public, are amenable to the Rules, and subject to the penalties, prescribed in Sections XXXVI to XLIII of Act X of 1862.

Sale on credit.

8. When parties cannot be found willing to undertake the sale of judicial stamps, in any locality in which the establishment of a vendor seems desirable, on the system of cash payments, the Collector may appoint a vendor and advance to him, on credit, stamps for retail. This system should, however, never be introduced into

a District without the sanction of the Board. Under this system, security must be taken to the full amount of the stamps issued, and the provisions of Sections XLIV to XLVII of the Act must be stringently enforced.

SECTION V.—DISCOUNT.

1. Licensed vendors in Calcutta, and at all Head Quarters and ^{On stamped} Sub-divisional Stations, purchasing stamped paper* of the total value ^{paper.} of 25 Rupees or upwards, at one time, are allowed a discount not exceeding 3 per cent. Vendors in the interior of Districts are allowed discount not exceeding 4 per cent. on purchases to the same amount; but no discount is allowed on the purchase of any sheet of stamped paper of which the value is more than 50 Rupees; stamped papers above this value are always procurable from the Collector and from Sub-divisional Officers.

2. Licensed vendors alone are allowed discount on the pur- ^{To licensed} chase of stamped paper. ^{vendors only.}

3. No discount is allowed to any person, whether he be a ^{Not allowed} licensed vendor or not, on the value of stamps impressed upon any ^{on impressed} material furnished by himself, and brought by him to be stamped, ^{stamp.} under a certificate from the Collector of Stamps.

4. All Officers of Government, whether employed in the Post ^{On postage} Office or otherwise, who are required, ex-officio, to vend postage labels, ^{stamps;} allowed discount at the rate of one anna in the Rupee. All other persons, including Officers of Government who are not required to sell stamps, are allowed discount at the rate of half an anna in the Rupee only.

5. No discount is allowed on purchases of less than 50 ^{on telegraph} Rupees' worth of telegraph stamps. Discount, at the rate of one ^{stamps.} anna in the Rupee, is allowed to all persons who purchase, at least, 50 Rupees' worth of such stamps at one time.

6. A discount of half an anna in the Rupee is allowed to all ^{On other} purchasers of other adhesive stamps, of the value of not less than ^{adhesive} 5 Rupees at one time. ^{stamps.}

7. When discount is allowed, the full value of the stamps is ^{Mode of ac-} to be brought to credit in the Collector's account, and the discount ^{counting for} charged *per contra*. ^{discount.}

8. No Treasurer, or other subordinate Officer in charge of ^{No Treasury} stamps, is allowed to purchase stamps, at a discount, for sale, on his ^{Officer to} own account, to the public. ^{have discount.}

SECTION VI.—MISCELLANEOUS.

1. Collectors may make over charge of the stamps to any ^{Charge of} Assistant, or Deputy Collector. But, on each occasion of transfer ^{stamps.} of charge, the stamps must be made over precisely in the same way as treasure is made over.

* Including bi-color stamps and Bills of Exchange.

Doubtful cases of penalty.

2. Collectors are to refer to the Board, through the Commissioner of the Division, cases in which they may entertain doubts as to the proper amount of stamp and penalty duty under Section XV, Act X of 1862, to be levied on unstamped or insufficiently stamped documents filed in suits tried by them or their subordinates, or otherwise coming under their cognizance. The Board's decision, in such cases, will be forwarded, as soon as given, to the Superintendent of Stamps, together with the documents requiring to be stamped. The practice of transmitting such documents to the Superintendent of Stamps, with a request that he will affix such stamp to them as may, in his opinion, be requisite, is prohibited.

Postage of insufficiently stamped papers.

3. The cost of posting and registering letters, both going and returning, imposed by the XXth Section of Act X on the party applying for the stamp, must be levied, before dispatching the papers.

Spoiled stamps.

4. Collectors, in dealing with damaged or spoiled stamps under the provisions of Section L of Act X of 1862, must be careful that no renewal is made, or refund given, except under the nine special conditions detailed in Clause 1 of the Section aforesaid.

Bills of Exchange.

5. The particular attention of Collectors is drawn to Section XXII, Act X of 1862, under which Bills of Exchange, orders for money, and receipts, are specially excluded from the provisions of Section XV.

Pauper stamps.

6. If, on due and sufficient enquiry, it is found that parties from whom stamp fees in pauper suits are due, have not any present means of discharging the same, or any reasonable prospect of becoming possessed of property by the decision of a Court or by inheritance, or in any other way, Collectors may enter the amount in their Annual Return (*No. XXXIV*) of Irrecoverable Balances of stamp duty.

Return of receipts and expenditure.

7. A Return (*No. XXXV*) of all receipts and expenditure on account of stamps is to be made, annually, to the Board in the Form that they may prescribe.

Record of penalty.

8. The certificates of the levy of penalty on insufficiently stamped documents forwarded to the Superintendent of Stamps, will be retained by him, as authority for stamping the paper.

Forms.

9. Forms for all books and statements required under the Rules in this Chapter, may be obtained from the Superintendent of Stationery.

CHAPTER XXII.

Stationery.

SECTION I.—INDENTS.

1. Indents upon the Stationery Office are to be prepared, and How to be will be supplied, according to the scale approved by Government, drawn up and in conformity with the following Rules.

2. The following Officers are authorized to indent upon the By whom Government Stationery Office:— Indents may be drawn.

All Officers in charge of independent Offices, whose appointments are published in the *Government Gazette*.

Also the following Officers of the High Court:—Administrator General, Master and Registrar, Clerk of the Crown and Prothonotary, Sworn Clerk, Receiver, Chief Interpreter, Clerks to the Judges, Crier, Coroner, Taxing Officer, Chief Clerk of Insolvent Court.

The Sheriff of Calcutta; Commanders of Government Vessels; and officers specially authorized to draw supplies of stationery from this store.

3. Public Officers not authorized to indent on the Stationery Officers not Office are supplied with stationery, by the Superintendent, at a authorized to charge of 5 per cent. above the cost of the articles supplied. draw Indents.

4. It is the duty of the Superintendent to scrutinize all Superintendent to check Indents, and to disallow whatever items may appear to be unnecessary or extravagant. He is to check the kinds and qualities, Indents, as well as the quantities, of stationery indented for;

First.—By comparison of the stock consumed in each Office with the consumption in previous years, and with the expenditure in kindred Offices;

Secondly.—By comparison with the number of Clerks using stationery.

5. In the case of a markedly unequal expenditure of Stationery by two Offices of the same kind, and nearly equal strength, the Superintendent is to call for special returns from those and call for special explanation. Officers for the ensuing year, showing in detail the amount of business done by them respectively, as bearing upon the consumption of stationery.

6. Indents for stationery are to be made only in the printed Printed Forms to be used. Forms supplied by the Superintendent, which have been approved by Government. Presidency and Mufassal Offices are supplied with separate Forms of Indent with reference to their respective requirements.

On what date Indents should be dispatched to Superintendent.

7. Officers are to send their annual Indents so as to reach the Superintendent by the 1st day of the month named for their Office in the subjoined list. The supplies will be dispatched in the course of that month, and will come into use on the 1st of the next month but one, by which time they will have reached their destination:—

January.—Punjab Provinces, Divisions beyond the Sutlej and Umballa.

February.—Delhi and Jhansi Divisions and Rajpootana.

March.—Rohilcund, Agra, and Meerut Divisions.

April.—Allahabad Division and Mirzapore.

May.—Benares Division, except Mirzapore; and Oudh.

June.—Patna, Bhaugulpore, and Rajshahye Divisions, except the District of Rajshahye.

July.—Dacca and Assam Divisions.

August.—Calcutta Offices, belonging to the Judicial, Revenue, Financial, Public Works, Telegraph, and Post Office Departments.

September.—All other Calcutta Offices.

October.—Burmah, Straits Settlements, Tenasserim, Arracan, and the Chittagong Division.

November.—Nuddea and Burdwan Divisions, and the Rajshahye District (Rampore Beaulah).

December.—Chota Nagpore, Cuttack, Hyderabad.

Emergent Indents.

8. Officers must pay special attention to this rule. Extra or emergent Indents will never be complied with, unless accompanied by most satisfactory explanations.

What kinds of paper are to be included in Mufassal Indents, for all English work.

9. To Mufassal Offices no English paper of a larger or more expensive kind than machine-made foolscap is ordinarily supplied. The use of this, moreover, is to be restricted to the record of judgments by the Heads of Offices, and the fair copies of letters and reports. For drafting purposes, for bills, and for the records of depositions, &c., German paper of two sizes is issued. Accounts and figured statements must, if possible, be reduced to foolscap size when not prepared in printed forms.

Registers and books.

10. For Books, however, and Registers forming permanent records, Officers may indent for more durable paper, when they deem it essentially necessary. Officers, whether in the Presidency or the Mufassal, indenting for the larger kinds of English paper, must, at the same time, specify the purposes for which it is required.

Fixed contract allowance for country paper, &c.

11. For all Vernacular work in Mufassal Offices only country paper is to be used. Each Office is to provide itself with this

out of the fixed contract allowance sanctioned by Government. This fixed allowance is also to cover the cost of the under-mentioned items of expenditure :—

Country Ink.	Glue.
Stamping Ink.	Paste.
Stamping Inkstand.	Pounce.
Twine.	Sand.
Thread.	Sand-pots.
Country Pens.	Country Envelopes.
Book-binding.	Repairing Scissors, &c.
Lac for sealing.	Pins and Needles.
Talc for Native Colors.	Oil for Lights, &c.,
Vinegar.	

and, generally, all petty stores which are not obtained from the Stationery Office.

12. It is to be borne in mind that no Bills for these articles may, on any pretext whatever, be admitted or passed, by the Superintendent of Stationery. No Bills exclusive of fixed allowance.

13. Indents for packing and colored paper, or other articles of occasional use, are complied with only under special circumstances to be fully explained. Miscellaneous stores. Blotting paper is allowed, at the rate of twelve sheets per man, per annum.

14. Indents for marble paper, paste-boards and mill-boards for binding, must contain statements of the number of books to be bound each year. Pens, pencils, pen-knives, and hones, are allowed on the scale entered in the Form of Indent. Boards, &c.

15. Indents for English-bound books must each be accompanied by a specification of the purpose for which each book is required; and it is in the discretion of the Superintendent of Stationery to comply with, or modify, the demands with reference to the necessity of the case. When it appears that printed forms will answer the purpose as well as a book, the former will be supplied in lieu of the latter. English-bound books.

16. Indents for Forms are, in all cases, to be submitted to the Superintendent of Stationery through, or according to the instructions of, the Head of the Department to which the Indenting Officer belongs. These Indents are to be made only in the Forms supplied by the Superintendent of Stationery. They are to be separate from the Stationery Indents; but they should be submitted at the same time. Forms.

17. Indents for Forms are subject to the same kind of check by the Superintendent as Stationery Indents, with reference to the amount of business done in each Office, the quantity expended and in balance, and the annual consumption in cognate Offices. Superintendent to check Form Indents

- New Forms.** 18. New Forms require the sanction of the various Central Offices at the different seats of Government and Administrations. Each Form is to bear a distinguishing number, and patterns of all Forms are to be lodged with the Superintendent of Stationery.
- Paper to be used for Forms.** 19. The Superintendent of Stationery, in communication with the Heads of Central Offices, determines the qualities and sizes of paper adapted to the several kinds of Forms.
- Printing of Forms.** 20. The printing of Forms is, as a general rule, executed at one Central Press on the requisition of the Superintendent of Stationery, who will, with each requisition, forward the proper supply of paper.
- Local exceptions.** 21. In the North-Western Provinces, the Punjab, Oudh, and British Burmah, the Heads of Offices are allowed the option of drawing their supplies of printed Forms from local Presses, if they can be had cheaper than from Calcutta.
- Superintendent to keep supplies.** 22. The Superintendent of Stationery has the sole custody of all printed Forms, regulating, from time to time, the quantities of the several kinds of Forms to be kept in store.

SECTION II.—RECEIPT OF SUPPLIES.

- Advice.** 1. The Superintendent of Stationery will advise the Indenting Officer when, and how, his supply of stationery is dispatched, noting particularly the address (which will be copied from the label on the Indent) to which it is consigned. Should there be any error in the address so notified, or should the dispatch not reach its destination in due course, the Indenting Officer must take such steps as may be necessary for the correction of the error in the address, and for securing the receipt of the supply dispatched, communicating, at the same time, with the Superintendent of Stationery if he considers it necessary.
- Non-receipt.**
- Receipt.** 2. On the arrival of the supply, the Indenting Officer should have the packages placed in a dry and properly protected place, in order to their being opened and counted out as soon as can conveniently be done.
- Packages to be opened and counted.** 3. The packages must be carefully opened, and their contents counted out, in the presence of the Head of the Indenting Office, who is required to watch the process; certifying that he has done so at the foot of the receipt. The receipt must then be signed, and immediately transmitted to the Superintendent, with a detail of such articles as ought to be in the case according to the list received from the Superintendent, but which are not found in it. The transmission of the receipt must not be delayed pending reference to the Stationery Office regarding such short receipts, which is to form the subject of a separate correspondence.
- By whom this should be done.** 4. Officers who have Assistants or Deputies may employ them to supervise the unpacking and counting of the supply, and, in the Government Secretariats, Boards, and High Courts, this duty may be performed by the Registrars or Head Assistants. In all other Offices, in case of the absence on duty of the Head

of the Office, or other sufficient cause, the packages may be opened by the Head Clerk or principal Uncovenanted Assistant. In all these cases, the certificate must be signed by the person who opens the packages, and countersigned by the Head of the Office.

5. On receiving an Indent from an Office at the Presidency, Presidency the Superintendent is to fix a day for the delivery of the stationery; Indents. Wednesdays and Saturdays being expressly set aside for the delivery of stationery to Presidency Offices. At the time fixed, an Assistant from the Indenting Office must attend at the Stationery Office to take charge of the supplies. Objections must be made before the supplies leave the Office, and bottles, baskets, &c., belonging to the Stationery Office must be returned.

SECTION III.—COMPLAINTS.

1. Complaints as to the quality of supplies received, must Complaints be accompanied by an average sample of the article complained of, duly attested by the complaining Officer, as being part of the supply furnished by the Stationery Office on such a date; and the marks on the articles, or covering of the packages, must be carefully ascertained and reported. To prevent fraudulent substitution of other than the Government supplies, these complaints can only be admitted when preferred within seven days of the opening of the cases. of inferior quality.

2. Complaints of good articles being damaged in transit Of damage. must be accompanied by the Officer's opinion, and the grounds of it, as to whether the damage was caused by bad soldering, careless packing, or from mal-treatment of the package in the Post Office, Steamer, or other mode of conveyance.

3. Whenever the Receiving Officer considers that the packing Careless or transport of the cases has been improperly or carelessly performed, packing or he should intimate the same, whether actual injury has resulted carriage. or not, to the Superintendent of Stationery, mentioning the reasons for his opinion, with suggestions for future prevention. The Superintendent must take steps to obviate a recurrence of the neglect pointed out.

SECTION IV.—ADJUSTMENT OF SHORT RECEIPTS.

1. The Superintendent of Stationery submits to the Board, Annual State- annually, a Statement of short receipts classed under three heads, ment- A, B, and C.

2. The value of trifling deficiencies contingent upon excusable Trifling accident are included in Statement A, and passed by the Board, to be deficiencies. written off to Profit and Loss in the accounts of the Superintendent.

3. Short receipts, where the supplies are certified to have Liability of been opened and duly examined in the presence of the Head of the Stationery Office, come under Head B, and the liability rests with the Super- Office; intendent of Stationery and his employés.

4. For the value of short receipts, where the provisions of and of Re- these Rules have not been strictly observed, the Receiving Officer ceiving Officer. is held responsible. Such deficiencies are to be shown under Head C.

- Adjustment orders. 5. The above Statements, with the Board's orders on them, are then sent to the Accountant General for adjustment.
- Recovery from Superintendent; 6. In cases where the Stationery Office is held responsible, the amount will stand at the personal debit of the Superintendent until recovered by him from the party responsible to him.
- and from Indenting Officer. 7. When the Indenting Officer is held liable, an extract from the Statement will be sent to the Controller of Military Accounts or Accountant General, as the case may be, with a view to the necessary steps being taken for the recovery of the amount under the general rules in force in those Offices for the recovery of dues to Government.

SECTION V.—MISCELLANEOUS.

- Prevention of abuses. 1. Care must be taken by the Head of every Office to prevent the issue of the Government stationery on any other than the Public Service. The stores of stationery are to be placed in charge (under lock and key) of a responsible Assistant in the Office.
- Issues. 2. A Book (which is to be sent, when required for inspection, to the Superintendent) is to be kept by him of all issues of stationery in the form prescribed and supplied by the Stationery Office; and such issues are to be acknowledged in it by the signature (in initials) of the Officer or Assistant who takes the articles. Any abuse apparent to the Assistant in charge of the Stationery is to be brought to the immediate notice of the Head of the Office.
- Packing cases to be sold. 3. Packing cases received from the Stationery Office are to be sold, and the proceeds credited to the Superintendent of Stationery in the Cash Accounts of the Office, the amount so credited being communicated to the Superintendent.
- Breach of Rules. 4. It is the duty of the Superintendent of Stationery to bring to the notice of the Board of Revenue, for the orders of Government, any serious instance of neglect or breach of these Rules.

CHAPTER XXIII.

Survey.

SECTION I.—CONSTITUTION, AND DUTIES, OF CIVIL DEPARTMENT.

1. The chief design of the survey of a District is to ascertain ^{Design.} the position, boundaries, and area, of every village and estate in it.
2. The demarcation of villages and estates preparatory to ^{Civil staff.} survey, is conducted by the "Superintendent of Survey," aided by Deputy Collectors, and an establishment of Peshkars and Amins.
3. A Superintendent, prior to appointment, must pass an ^{Qualification} examination in surveying with the ordinary and prismatic com- ^{of Superin-} passes, chain, and offset rod; in computing areas; and in preparing ^{tenant;} maps with the aid of the protractor, scale, and compass.
4. The Superintendent must instruct some of his ^{of Amins.} Amins in the work which they have to perform, in order that they may be able, in their turn, to instruct others; and no Amin should be employed on any duty till he is found, on examination, to be properly qualified for it. The Amins are paid full salary during the field season (or from 5 to 7 months of the year), and half salary during the recess.
5. The work preparatory to the professional survey consists ^{Duties of} in demarcating the boundaries of villages and estates, and settling ^{Civil Depart-} boundary disputes. The demarcations are required to be a whole ^{ment.} season in advance of the survey; that is, the tract demarcated in one field season, should be, in all respects, complete, and ready to be surveyed, in the next.
6. One year before the commencement of the demarcation of a ^{Distribution} District, the Superintendent must call on the Collector for lists of ^{among Depu-} the estates and villages in the District. On receiving these, the ^{ties,} Superintendent should assign a portion of the District, for demarcation, to each Deputy Collector, who should take the field, with a statement, prepared from the Collector's lists, of the several villages and estates within his assigned circuit.
7. About two months before the field season, each ^{and among-} Deputy ^{Peshkara.} Collector should send one or more of his Amins to prepare a preliminary rough sketch (Khám Mujmali) the use of which is to enable the Deputy Collector to sub-divide his circuit among his Peshkars; and to enable each Peshkar to distribute the villages to his subordinate Amins; so that each Amin may have contiguous villages assigned to him, and proceed continuously with his work.
8. The plan of operations being arranged, each Amin is to be ^{Powers of} provided with a parwana authorizing him to call upon the zamín- ^{Amins.} dars, ryots, or other occupants of villages, to point out the boundaries; and with an extract from the Collector's lists to enable him

to inquire into, and account for, all discrepancies between the actual state of things and that recorded in the Collector's Office. The Peshkár should test the work of the Amíns on the spot, and compare the village plans one with another.

Local enquiry.

9. To ensure accuracy regarding the condition of estates, as well as to guard against detailed (khasrá) measurements when not really necessary, the Amíns are required to take the depositions of the parties residing on the spot. These should show the names by which the villages are known in the interior, whether identical with those entered in the Office records, or not; whether any portion of the village under measurement is included in any other village appertaining to the same or a different estate; or, *vice versa*, whether the village under measurement includes lands of any other village belonging to the same, or a different, estate; and, in the case of two or more villages included in one circuit, whether the lands are intermixed (ijmali), with the circumstances under which they are held.

Amíns reports.

10. The Amíns are to furnish weekly reports of progress to the Peshkár; and the latter, weekly, as well as monthly, reports to the Deputy Collector.

Peshkar's statements.

11. As the demarcation of each village is completed, the Peshkár is to prepare a statement showing whatever intermixture of estates there may be therein. The statement for each village is to be on a separate sheet; and all are to be afterwards bound up in volumes in the Deputy Collector's Office.

Missing village.

12. If a village recorded in the Collector's list cannot be found in the course of demarcation, the Deputy Collector must institute an inquiry, called, technically, an *adm-un-nishán* proceeding; that is to say, he must call on the recorded proprietor to state whether the village is in existence, and where. If pointed out, the village must be demarcated; but if no trace of it can be found, it is to be recorded as missing. The records of all *adm-un-nishán* cases, in which the villages have not been found, are to be preserved as a proof that proper search has been made for them. In cases in which the villages have been found, the records may be destroyed, after the villages have been duly registered.

Surplus villages.

13. When a village is found which is not in the Collector's lists, it is styled an *abad* or surplus village; and the party in possession must be called upon to state by what right he holds it, whether as a portion of any revenue-paying estate, or as a distinct revenue-free tenure not recorded in the Collector's books. If, upon inquiry, the village appears really to belong to an estate, or to be a hamlet of a recorded village, the case should be struck off the file, and the village included in the estate to which it is found to belong. But if it cannot be shown to belong to any estate, and appears open to resumption, it should be recorded as a separate estate, and intimation of its existence should be given, by the Superintendent, to the Collector, with his own opinion, and the grounds thereof, with a view to the institution of resumption proceedings, if necessary.

14. Investigations regarding surplus and missing villages should be made by the Deputy Collector while the parties are in the field. Great care is necessary that revenue free claims are not admitted on superficial or insufficient evidence; and, on the other hand, lands should not be recorded as surplus without proof of their not being included in any estate at the perpetual settlement. The Deputy Collector's proceedings, in these cases, should be carefully scrutinized by the Superintendent. Care enjoined.

15. When a sufficient number of contiguous villages have been filed in his Office, the Deputy Collector should prepare the *mujmal* for the Surveyor. This *mujmal* is a sketch map showing the names and relative positions of the villages as they have been demarcated, and the names of the parganas to which they belong. Each *mujmal* may contain from 80 to 100 square miles. Sketch map.

16. At the close of the field season (usually May or June), the Deputy Collector should rejoin the Superintendent for the recess. The Deputy Collector should employ the recess in completing the results of the season's inquiries, embodied in a Form called the *Tarjih-nikás* or *Jamá-kharch* of estates, in which are shown the particulars of all the lands which appertain to each estate. He should see whether missing estates have been accounted for, and make separate lists of estates not entered in the Collector's lists. These forms are to be bound up by parganas, and submitted to the Superintendent, together with all the maps and records of the season's work; the records of boundary disputes; the duplicates of each map; and the *mujmal* maps prepared for the Surveyor. Duties of the recess.

17. The Superintendent should countersign, and send to the Revenue Surveyor, the duplicates of the *tákbast* maps, with the *mujmal*, to enable the latter to take the field with his establishment. Papers for professional Surveyor.

18. At the close of the field season, the Revenue Surveyor is to employ the recess in preparing his volumes of village plans, which are forwarded, bound, to the Superintendent. From these, the Superintendent obtains the area of every village for entry in the Survey Registers, and, on the completion of the Registers of each pargana, he should forward them, together with the *tákbast* and professional records, to the Collector of the District. Final duties of Superintendent.

SECTION II.—DEMARCATION.

1. All demarcations and measurements must be made by scale and compass, and with chains of 30 feet in length. Demarcation by scale and compass.

2. The scale of *tákbast* and *khasrá* is to be 330 feet to the inch, or 16 inches to the mile. Superintendents are furnished with a brass scale, divided into *bighás* and *kattthás*. Brass scales.

3. This scale is framed on the value of the standard *bighá* of 14,400 square feet. The side of the *bighá* is, therefore, equal to 120 feet. Two chains squared make 5 *kattthás*, or a quarter of a *bighá*: the divisions on the scale, therefore, marked 5, 10, 15, 20, show one chain of the description which will be actually used. Explained.

- Sub-division. 4. To make this scale, divide 4 inches into 11 equal parts, each of which will be equal to the bighá side of 120 feet; one quarter of each of these parts represents the measuring chain of 30 feet; and, if these last be, further, sub-divided into two parts, the result is half chains, or $2\frac{1}{2}$ linear katthás of 6 feet each. The scale being framed in exact accordance with the value of the standard bighá, and in due proportion with the professional survey scale, comparison between the tákbast or khasrá on the one hand, and the professional survey on the other, is readily obtained.
- Enlargement or contraction. 5. Should the minute sub-division of property in a village require the scale to be enlarged, it may be increased to .24 inches; and, on the other hand, if so large a scale as 16 inches is not required, it may be reduced to one-half.
- Method of demarcation. 6. The TÁKBAST is to be conducted in the following manner: The length of every bend and curve in the boundary having been ascertained by measurement in the field, the proportionate distances are to be laid down on the map by means of the scale.
- Bearing of táks. 7. Each Amín is to have a surveying compass graduated in the vernacular, with which the bearing of every ták (mark) erected in the field, is to be taken, and the proper direction given to the measurements, so that the map may be easily drawn, and the contour or shape of every village, however intricate the boundary, correctly represented.
- How to be plotted. 8. The bearings, or number of degrees read off from the compass, as pointed out by the north end of the needle, are to be laid down on the map by means of a paper circular protractor engraved in the vernacular. To facilitate the protraction of so many bearings to form one circuit, lithographed ruled paper must be used, the parallel lines across the sheet forming so many meridians on which the protractor may be fixed, thus ensuring greater accuracy; some error in closing the circuit will be inevitable; and it is better that the error should be *shown* in the tákbast map, than that the delineation should be *forced* to close.
- No arrear. 9. Each Amín must, as a general rule, plot his own work daily; and no arrear of plotting is, on any account, to be allowed.
- Particulars of names. 10. The name by which the village is known in the Mufassal are to be given in the tákbast maps and records, in addition to the *kábbá* (recorded) revenue, name, which should stand at the head of the map. All *alias* names are to be specified; and the sites and names of the several quarters, hamlets, *bázárs*, &c., included in the village circuit should be laid down. The *tháná*, and Munsif's jurisdiction, to which the village belongs are also to be mentioned. The names of the estates in which the village lies are to be given on the back of the map.
- Boundaries of village and estate. 11. Besides the exterior boundaries of villages, the tákbast is to embrace the demarcation of the boundaries of every estate in the village. The village boundaries must be laid down in the first instance; and, then, the position and boundaries of all estates

having lands in that village must be demarcated and shown in the tákbast map. Every tákbast map and record must be inspected and countersigned by the Superintendent.

12. The lands entitled to separate demarcation, and distinct entry in the tákbast maps, are as follows:—

1st.—Estates of the permanent settlement paying revenue to Government.

2nd.—Resumed tenures which have been brought on the Revenue Roll.

3rd.—Revenue-free tenures confirmed on trial; or not subjected to trial, whether by reason of the acknowledged validity of the title, or owing to their not having been, hitherto, within the cognizance of the Revenue Authorities.

4th.—Detached blocks of any of the foregoing descriptions.

13. Invalid jágirs granted under Section II, Regulation I of 1804, are to be treated as independent estates. No hukmí tenures under 100 bighás; nor tenures released, under orders of Government, dated 26th January 1841, as being less, by Register C, than 50 bighás; need be shown.

14. DETAILED MEASUREMENT should not be resorted to unless it be unavoidable from the great interlacing of estates. Sometimes, very small plots may admit of being laid down by scale and compass; while, at other times, recourse to khasrá may be expedient. It may also, occasionally, happen that a village needs to be only partially measured in detail; in such cases, to measure the whole in that way would be only a useless waste of time and money. The exercise of a sound discretion is required to determine in what cases measurement by scale and compass, and in what detailed measurement, would be the cheapest and most expeditious method of proceeding.

15. Should there be, in any village not subjected to khasrá, a few holdings too minute to admit of correct representation on the scale used for the demarcation, their position may be marked on the maps by dots and numbers; an enlarged plan of them being given either on the side of the village map, or on a separate sheet attached thereto.

16. Any permanent landmarks, such as tanks, streams, groves, temples, &c., existing within, or near, the boundary, should be introduced into the map, with correct bearings and distances; where such are wanting, as many artificial marks are to be erected, as will suffice to ensure the correct tracing of the boundary. In general, boundary marks should be small mounds of earth of about 3 feet in height, but, where two or more boundaries meet, the mound should be larger.

17. Where a belt of jangal is found to intervene, the boundary should be laid down by placing marks through the jangal, if that operation be practicable; otherwise, the jangal may be left to be surveyed, as a separate block, by the Professional Officers. The expense, if any is incurred, of cutting jangal and erecting boundary marks, may be charged in contingent bills.

Responsibility
of land-
holders.

18. When the boundary marks of a village have been erected, the Deputy Collector or the Peshkár should call on the zamíndárs of contemrinous estates already demarcated, for a *supurdnama* binding them, under penalty of fine, to be answerable for the preservation of the marks till the professional survey comes up. The agreement must contain a clause rendering the party liable to fine for non-fulfilment of the engagement. Parties refusing to sign the agreement may be proceeded against, and fined, for obstructing the survey.

If civil survey
is delayed.

19. The Superintendent must exert himself to complete the operations connected with a village, whether khasrá or simple demarcation, before the professional survey is commenced, with a view to the khasrá being checked by the survey. Should delay, however, be unavoidable, in consequence of the intricate nature of the work, and the numerous detailed measurements required, the case may, with the sanction of the Board, be treated exceptionally, and only the external boundaries of the village made over, rather than that the survey should be impeded. In such a case, the details must be subsequently completed.

If ták cannot
be traced.

20. The Revenue Surveyor is to be guided by the tákbast. Should he find the boundary marks inconsistent with the map, he will return the map and record to the Superintendent for correction, and either desist from the survey of the village till they are returned corrected, or call on the Superintendent to send an Officer to point out the boundary, as may seem best. When, from the peculiar character of the country, the boundaries do not admit of being so demarcated as to afford a safe guide to the Surveyor, the Amin who prepared the tákbast, or a peon qualified for the task, by intelligence, and by attendance on the Amin when preparing the map, should be deputed to attend the Surveyor, and point out the boundaries.

Limit of
professional
survey.

21. The Revenue Surveyor only surveys the *external* boundaries of villages. He has nothing to do with the *internal* measurements, further than to calculate the areas of the mahálwári plots which the Superintendent may send to him for triangulation. The professional maps are, therefore, a record of the geographical and topographical features of villages, and do not incorporate any of the details; which are depicted on the tákbast and khasrá maps only.

* SECTION III.—DETAILED (KHASRA) MEASUREMENTS.

Field by field.

1. Each field is to be separately defined, care being taken to commence from one end or corner of the village circuit, and to proceed, continuously, and regularly.

Circuits.

2. If the village be a small one, it may be measured in one circuit; but, if large, it should be divided into three or four circuits, each containing, on an average, from 150 to 200 acres.

* The first eight Clauses of this section are the Rules prepared by Captain (now Colonel) Thuillier. It has not been thought necessary to reproduce the specimen maps, which are attached to the older editions of these Rules. There are, now, plenty of specimens in every Revenue Office.

3. The *exterior* fields of each of these circuits are first to be ^{Mode of} measured, and laid down, by means of a Bengali surveying compass. ^{plotting.} For each field two bearings are taken, one for the length, and the other for the breadth, with, occasionally, here and there, for large fields, a diagonal bearing in addition, as a better connecting link, and to ensure greater accuracy in the mapping.

4. Each field upon the boundary being thus delineated, the ^{Result.} circuit will be made to close within a trifling error, and the positions of all such fields, it will be evident, derive a very considerable degree of accuracy.

5. On the satisfactory closing of the circuit, all the fields in ^{Filling up.} the interior of it are taken up, in the usual way, by the *chain only*, without the aid of the compass, and, being kept or compressed within these defined limits, the several fields fall into their proper places, and all excess measurements, or the contrary, are immediately proved.

6. To secure the proper falling in of every field into its ^{Record of} proper place, so that a map may be made, *at any time, or by any* ^{starting} *person*, from the khasrá record, every separate measurement must be ^{point.} recorded as lying to the north, south, east, or west of the preceding one, and as *starting from a certain point*. Unless the point is given, the field cannot be plotted correctly.

7. The bearings, as taken with the compass, can be plotted ^{Plotting of} by means of the paper protractor in the vernacular. In the first ^{bearings.} instance, the circuit and the interior measurements should be plotted separately, and, after all the errors and discrepancies are corrected, the whole may be put together, colored, and finished. Each circuit appertaining to the village being completed in a similar way, the contour of the whole may be compared with the professional map.

8. The headings of the Schedule (Chitá) to be prepared by ^{Schedule.} the Amín are as follows:—

1. No. of Plot. 2. No. of Estate on Roll. 3. Name of Estate. 4. Name of Owner. 5. Name of Occupant Ryot. 6. Position of each Plot with relation to the preceding Plot. 7. Measure of each Length taken. 8. Mean Length and Direction. 9. Length of each Breadth taken. 10. Mean Breadth and Direction. 11. Area of Land. 12. Description of Land. 13. Sort of Produce. 14. Remarks.

9. It is to be borne in mind, however, that a *field* measurement ^{No details} is not necessary for any purpose connected with the Revenue Survey ^{generally} of Bengal. When property is so interlaced that contiguous fields ^{wanted.} are held under different estates, the measurement must necessarily be a field measurement; but, when several contiguous fields belong to one estate, there is no reason why, if such a method be deemed convenient, they should not be measured and mapped as one block: in such cases, it would not be necessary to follow, strictly, the plan of measuring each field in three places, and taking the mean for length and breadth. If deemed more convenient, the contents of fields, or of blocks containing several fields, may be found by trigonometry and off-sets.

Testing of details.

10. The Superintendent must, himself, occasionally, test the accuracy of the khasrá measurements, not with reference to correctness of area only, but also, and more especially, with reference to the correct allotment of the lands to the several estates under which they are held. It must be constantly borne in mind that, on the accuracy of the khasrá measurement, the successful application of Act IX of 1847 entirely depends.

Co-operation of people.

11. The co-operation of the parties interested in the measurement should be sought by a conciliatory demeanour; and, if practicable, they should be induced to make themselves acquainted with the contents of the tákbast and khasrá plans, and to prepare counterparts of the Amín's sketches as they proceed, for which purpose every opportunity, consistent with the due progress of the work, should be afforded them. The parties should be called upon to sign the tákbasts and khasrá in which they are interested, or to state their objections in writing. The Survey Officers have full power to compel the attendance of the zamíndárs or their agents, and, if any objections which they may urge, are patiently heard and answered, it is not likely that they will be persisted in. If otherwise, the Deputy Collector must record the recusancy of the party on the face of the Schedule, and the grounds, or no grounds, which may have been alleged for it.

Maps.

12. Two copies of each detailed map should be made, one for the use of the Surveyor, and the other, on English paper, to be forwarded to the Board of Revenue. The original, when no longer required by the Superintendent, is to be deposited in the Collector's Office, unless it should be in too dilapidated a state for lasting record, in which case a copy should be made for the Collector, the original being destroyed. Of villages merely demarcated, and not subjected to detailed measurement, one copy of the tákbast map is to be made for the use of the Surveyor, the original, if in a sufficiently sound condition, being deposited in the Collector's Office. It is not necessary, in copying maps, that lithographed ruled paper should be used; plain paper will answer the purpose. The stambhashumáris, or lists exhibiting the position of the different landmarks made use of in detailed measurements, need not accompany the maps forwarded to the Board and Collectors. Collectors are responsible for the careful preservation of all survey maps and records made over to them.

SECTION IV.—SPECIAL CIRCUMSTANCES.

Intermixture of Parganas.

1. When the villages of other parganas are intermixed with the villages of a pargana under demarcation, so as to come within the circuit of that pargana, they should be included in that pargana, but recorded as attached to the pargana to which they have hitherto been considered to belong.

Alluvion and diluvion.

2. Should new land have formed, or old land diluviated, subsequent to demarcation, but prior to survey;—in the first case, the Superintendent, on receipt of information from the Surveyor, should send an Amín to demarcate the newly formed land, and sub-divide it into such a number of maps as may be necessary, with reference to the rights possessed by the zamíndárs of the neighbouring villages, under the provisions of Section IV, Regulation I of 1825 :—

in the second case, the Superintendent should show the change of boundary in the tákbást map, and add a note of the extent of the diluvion. In tracts on the banks of changing rivers the demarcation should be made as soon as the waters have receded, and the survey should follow, as soon as possible, thereafter.

3. In the demarcation of Government estates, whether man- Government aged directly or let in farm, the Superintendent, or other Officer of estates. Government immediately concerned, must be careful to watch over the interests of Government, at the time when the demarcation is going on; if, from neglect to do this, the Government interests suffer, the Officer to whose neglect the loss is attributable will be held responsible.

4. Station lands must be surveyed and mapped. In Districts Station lands. already surveyed, the Collector should cause a survey to be made of the station lands with a view to preventing nuisances caused by the erection of huts and bázárs in the vicinity of public Offices.

SECTION V.—DISTRICT BOUNDARIES.

1. In order to obviate the difficulties and delays caused by the assumption of discrepant boundaries for adjoining Districts by different survey parties, the Superintendents and Surveyors of the two Districts should, in communication with each other, come to an agreement respecting the boundary to be followed; and particular care should, thenceforward, be taken that the Officers on either side do not transgress those limits in demarcating the villages of their respective Districts. In the event of a District coming under survey after the completion of the survey of an adjoining District, the Superintendent must respect the boundary of the District first surveyed, unless it should be inconsistent with the topographical features of the country, in which case he should report for orders.

2. An estate which is found to be situate wholly, or in greater part, in another District than that on the Revenue Roll of which it is borne, should be reported by the Superintendent, to the two Collectors concerned with a view to its transfer to the Revenue Roll of the other District. (See Chapter VIII, Section V.) Outlying lands, situate in Districts other than those on the Roll of which the estates to which they belong are borne, must be distinguished in the map.

3. Each Superintendent should take up all villages situate within the general boundary of his own Division, and, after demarcation, he should transfer the names and areas of the lands fiscally subject to a different Collectorate, to the Superintendent of the Division containing that Collectorate, for incorporation in his Registers.

4. Should any patches of land be met with on the boundary of a District under survey, which, properly, belong to an adjoining District that has already been surveyed, they should be shaded in the maps of a different color, and, when the gross area of the District in which they have been surveyed comes to be calculated, their areas should be deducted from it, and added to that of the District to which they have been ascertained to belong.

- Final settle-
ment. 5. The final determination of the boundaries of Districts must be left in abeyance till the survey of the conterminous Districts.
- Frontier
boundaries. 6. Permanent boundary and landmarks should be erected, where necessary, in frontier Districts.

SECTION VI.—BOUNDARY DISPUTES.

- The Law. 1. Boundary disputes must be settled under Regulation VII of 1822; and Deputy Collectors are invested with powers, under that Regulation, for the purpose.
- Limitation. 2. As a general rule, no boundary disputes should be admitted after the Amin has left the field on completion of the demarcation of a village, except, in special cases, when the Superintendent may be of opinion that manifest hardship or injustice will result from the rigid observance of this rule.
- Principles of
settlement. 3. In every case of dispute, an attempt should be made, in the first instance, to induce the parties to arrange the dispute between themselves. When the dispute does not regard boundaries, but possession only, it is not necessary to go into the case at all, but a note may be made of the existence of a dispute regarding the proprietorship, between such and such parties. When, however, the decision of the boundary depends on the decision of the question of possession, the latter point must be determined.
- Procedure by
subordinate
Officers. 4. Whenever an Amin meets with a disputed boundary, he must, immediately, send notice thereof to the Peshkár, mentioning the names of the contending parties, and the area of land claimed by each, and submitting a rough plan of the land in dispute. On receipt of the Amin's Report, the Peshkár must proceed to the spot, and call on the zamindárs to settle the dispute in the course of three days. If they neglect to do so, the Peshkár must forward all the papers to the Deputy Collector, who must then proceed to the spot; ascertain more particularly the nature of the dispute; issue a second notice of three days for the production of proofs; and enter upon an inquiry as to possession. When the area in dispute does not exceed 50 bighás, the Deputy Collector need not visit the spot, but may depute an Amin to prepare a map and memo., which the Peshkár, after personal inspection of the matter in dispute, must transmit, with his report and opinion, for the Deputy Collector's decision, intimating, at the same time, to the parties, the purport of the report, and desiring them, if they wish to plead their case before the Deputy Collector, to attend that Officer within fifteen days from the time of the transmission of the report. A receipted notice to this effect signed by the parties, or their agents, is to be sent with the report.
- Possession. 5. If it should appear that either party has held undisturbed possession of the land in dispute for a whole year, the boundary should be laid down according to actual possession.
- Pending liti-
gation. 6. If a suit be pending before the Special Commissioner, or the Civil Court, for the recovery of the disputed land, the boundary should be laid down according to actual possession, and the disputed tract measured and marked by dotted lines in the village plan.

7. In cases in which the lands in dispute have been attached by the Magistrate under Section CCCXIX, Act XXV of 1861, but in which the parties concerned have neglected to file suits in the Civil Court to determine the point of right, the Officers of the Survey must, when the question of possession cannot be determined, decide that of right under Clause 1, Section XXXIV, Regulation VII of 1822. Attachment by Magistrate.

8. When it is clear that a party, A, has possession, notwithstanding a decree in favor of another party, B, whether from a Civil or Criminal Court, the proper course is not to interfere with A's possession. But, if A's possession is not clear, and the fact cannot be ascertained without holding an inquiry, no inquiry should be held, but the decree should be the guide. Possession notwithstanding decree.

9. If no dispute is pending in any Court, and neither party has clear possession, and no previous decision by competent authority on the point can be found, so as to admit of demarcation being made without previous adjudication, the parties should be allowed the option of settling the dispute by private arbitration. Should this course be adopted, an agreement to this effect should be taken, and the dispute referred to the arbitrators. On a decision being given, the particulars of the adjustment are to be recorded, and the boundary marks laid down accordingly, a supurdnāma being taken, from the parties concerned, for the preservation of the boundary so adjusted. Should the parties decline settlement by arbitration, the case must be disposed of under Section XXXIV, Regulation VII of 1822. Arbitration.

10. Disputes regarding the boundaries of Government estates must be disposed of in the same way as disputes between private parties. The Deputy Collector must watch over the interests of Government while the demarcation is in progress. Government estate.

11. Disputes regarding lands measured in detail should be dealt with in the same manner as any other boundary dispute. Khasrá.

12. Costs may be levied from parties in boundary dispute cases comprising such items as the following:— Costs.

(a) Pay of Amin for number of days delayed by the dispute in marking off and mapping the disputed land. (b) Witnesses' subsistence. (c) Stamps. (d) Fees to the pleaders or agents.

13. All pleadings in boundary cases may be on plain paper, and the processes must be issued free of charge; but all appeals in survey cases, whether to the Commissioner or the Superintendent, must be on stamped paper. Stamp.

SECTION VII.—FINES.

1. The power of imposing fines should be exercised with great forbearance, and never without satisfactory proof of the necessity of the imposition. A fine imposed must be reported to Discretion.

the Commissioner, if possible, on the same day, in the prescribed form, care being taken to specify the object of the call, which must be such as is warranted by the law under which the call is made.

- Date. 2. The order imposing a fine must specify a date from which the fine will be leviable, allowing sufficient time for the order to reach the party, and for him to comply with the demand made on him.
- Levy. 3. As fines are payable daily until compliance with the requisition, measures must always be taken for levying them daily, by recourse, if necessary, to the attachment and sale of the personal property, and arrest of the person, of the defaulter (these being processes for the recovery of arrears of revenue), in place of allowing the daily fine to accumulate.
- Return. 4. The Superintendent is to submit to the Commissioner a quarterly statement of fines realized. (*Collector's Return No. XX.*)
- No fees; fine only. 5. Fees for service of process cannot be levied when a zamindár is called on to attend to furnish papers, to point out boundaries, or for other such survey purposes. The only remedy, if he fail to attend after the first regular notice served on him, is a daily fine under Act XX of 1848. It is to be borne in mind, moreover, that a notice of imposition of a fine is not a process under Section XIII, Regulation II of 1819, and fees are not chargeable for it.

SECTION VIII.—APPEALS.

- From Revenue Surveyor. 1. As head of the professional party, the Revenue Surveyor is vested with the powers of a Deputy Collector under Regulation IX of 1833; and his orders, in that capacity, are appealable to the Superintendent of Survey.
- Boundary dispute. 2. The only appeal in boundary disputes, on questions of right, is to the Civil Court; but, in regard to the mode in which the enquiry has been conducted, and other points not involving questions of right, an appeal from the Deputy Collector's order lies to the Superintendent, and, from that of the latter, to the Commissioner of Revenue.
- Principles of revision by appellate authorities. 3. In disposing of objections urged against the decision of a Deputy Collector, the mode of enquiry and general nature of the decision are the points, *ordinarily*, to be inquired into. If the investigation is found to be in accordance with the rules and regulations issued on the subject, the parties are to be referred to the Civil Court for an appeal against the decision itself. For instance, if all parties have had due notice of the existence of the dispute; and the decision of the Deputy Collector has not been given on the question of *right* in favor of one party, when the *possession* of the other party has been clearly proved; an order should be recorded by the Superintendent to the effect that "it does not appear from

the proceedings that the inquiry has been conducted contrary to the rules in force, or that the decision is in opposition to the provisions of Regulation VII of 1822, in respect of possession; and, consequently, as no regular appeal lies to this Court, no order can be passed in the case." But, on the other hand, if it is *not* shown that the parties have had due notice of the existence of the dispute; or if the decision *has* been given in favor of one party on the question of *right*, though the *possession* of the opposite party has been clearly proved; the Superintendent should return the case for revision or re-investigation. It is not, however, contemplated that appeals from the decisions of Deputy Collectors shall be *invariably* restricted to cases in which the mode of inquiry and the general nature of the decisions shall be found liable to objection. It has been ruled that the order of a Deputy Collector under Regulation IX of 1833, may be modified or reversed by his covenanted superior; and from his decision, there lies an appeal to the Commissioner. It is at the discretion of the Superintendent to exercise his power of revision as sparingly as he sees fit; but he should not limit it by any fixed rule.

4. The period for appealing to the Superintendent from the decision of a Deputy Collector, or for the revision by the Superintendent, without appeal, of the decision of a Deputy Collector, is one month from the date of decision. Should the Superintendent be in another District at the time, but not otherwise, the petition of appeal may be presented to the Deputy Collector for transmission to the former Officer, provided it is presented within the prescribed period. Petitions forwarded by post need not be attended to, unless the parties appear to prosecute the case. After the expiration of one month from the date of the Deputy Collector's decision, the Superintendent's power to receive an appeal, or to revise the decision without appeal, ceases.

Limitation of
appeal to Su-
perintendent;

5. In the event of an appeal to, or revision by, the Superintendent within the limited period, an appeal lies to the Commissioner from the decision of the Superintendent, if presented within three months from the date of the decision, under Clause 1, Section XXIX, Regulation VII of 1822, and eventually to the Board, if presented within one month from the date of the order of the Commissioner appealed against; but, if no appeal has been preferred to, or revision made by, the Superintendent within the limited period, the only remedy left to the aggrieved party is a suit in the Civil Court.

and to Com-
missioner and
Board.

6. In executive cases an appeal lies to the Board from the Superintendent's order.

Executive
cases.

SECTION IX.—REGISTERS.

1. Registers embodying the results of the survey must be prepared, from the professional volumes and *tákbasts*, by the Superintendent. These Registers are "Of Villages" and "Of Estates," and are to be drawn up, separately, for each pargana. The Registers are, in the first instance, to be prepared in the vernacular of the District, and afterwards translated into English.

Description.

- Preparation. 2. In preparing the Registers, the Rules given in Chapter XV, Section VI, Clauses 2 and 3, are to be followed.
- Copy for Board. 3. The Vernacular and English Registers, as completed, pargana by pargana, must be sent to the Collector's Office with all the survey records. A copy of the English Register only is to be prepared in the Collector's Office, for transmission to the Board. The transcription should be carefully and neatly done, and the Registers of each pargana forwarded, separately, to the Board, as soon as complete, unbound, but paged.
- Cost. 4. The copying may be charged for in bills to be submitted to the Board, at the rate of 1,000 words per Rupee. This rate, being more liberal than the ordinary section rate, must include the ruling of lines and the comparing of the copy with the original.

SECTION X.—REGISTER OF VILLAGES.

- Form. 1. The following are the headings of the Village Register :—
 1. No. (in sequence). 2. Village. 3. Estate. 4. Number on the Roll. 5. Area in acres. 6. Remarks.
- Reference to survey plans. 2. The numbers of the plans in the Surveyor's Pargana Volume in which the villages are to be found, should be entered, under the head of Remarks, opposite to each village.
- Assignment to estates. 3. Every village must be assigned to the estate to which it is attached in the Collector's lists. When two or more villages are entered in those lists as belonging to one estate, but have been, subsequently, settled separately, and thereby become distinct estates, they should be entered according to the settlement.
- Village belonging to several estates. 4. When a village is entered in the lists as belonging to one estate, but, on inquiry, has been found to be in possession of the proprietors of more than one estate, the lands comprised in it should be allotted to the various estates according to possession, with remarks as follows :
 The lands appertaining to these estates are intermixed and have been measured in detail. The area so obtained is inserted opposite to each. The total area of the village by professional measurement is In the Office records, this village is said to belong wholly to the estate No. . . . ; but, from the deposition of the Pátwaris, and the admission of the proprietors, it appears that the lands are really divided among these estates; and the possession of the parties has, accordingly, regulated the entry in the Register.
- Surplus village belonging to an estate; 5. When a village is found, in the course of demarcation, which is not entered in the lists, inquiry is to be made whether it belongs to any estate entered in the lists. If it does belong to an estate so entered, it is to be inserted in the Register with that estate, with the remark that it is not to be found in the Collector's lists, although it belongs to the estate against which it is entered.
- not belonging to any estate. 6. If, on the contrary, it is considered proved that the village has never formed a part of any estate entered in the lists, it is to be inserted in the Register under a distinct number, with the remark that it is not to be found in the Collector's lists, and, therefore, a separate number is assigned to the village and estate.

7. If any village entered in the lists is not found, it is to be ^{Missing} entered separately at the end of the Register, with an account of ^{village.} the inquiry made respecting it, and of the reasons for considering it non-existent or amalgamated with some other village.
8. In the case of villages not included in the survey by ^{Transferred} reason of their having been transferred to another District, a ^{villages.} list should be attached to the Register, showing their names; the names of the estates to which they belong; and the recorded area; in order that every village entered in the lists may be satisfactorily accounted for.
9. When a village has been measured in detail, a note to that ^{Detailed} effect is to be entered in the Register, and the area obtained by ^{measurement.} the detailed measurement shown under heading 5.
10. Should any lands held in joint tenancy exist in the circuit ^{Joint tenancy.} subjected to detailed measurement, the fact must be mentioned.
11. When the detailed measurement has been rendered ^{Several es-} necessary by division, or on account of there being more than one ^{tates in a} estate in any single village, besides mention of the area of each ^{village.} estate in the area column, a note of the area of the entire village by professional measurement is to be recorded.
12. When the lands of one or more villages are held in ^{Intermixed} common by several estates, the full area of the village is to be ^{estates.} assigned to each, with a specification of the share of the rents appertaining to it.

SECTION XI.—REGISTER OF ESTATES.

1. The REGISTER OF ESTATES is in the form of the Collector's Form. Pargana Register (B).
2. When each village has been allotted to its estate, in the ^{Mode of} manner prescribed in Section X, the estates are to be entered, under ^{entry.} separate numbers, the revenue-paying estates first, and then the revenue-free, with their total areas; and also, in the case of revenue-paying estates, their assessment; the latter being attested by the Accountant of the Collector's Office, after comparison with the Revenue Roll.
3. When lands have been measured in detail; or are held ^{Details.} in common; or are the property of Government; a note of the circumstance is to be made. When the necessary details of waste and cultivation are at hand, all the three sub-divisions of column 6 will, of course, be filled in; when they are wanting, it will suffice to enter the area in the last of them. Column 4 should be filled in by the Superintendent from information supplied by the Collector from his records. If such information does not exist in the records, as in the case of towfir estates, it may be derived from the takbast record, or other available sources. Columns 3, 4, and 8 may be left to be filled in by the Collector afterwards.

Missing estate.

4. If any estate entered in the lists has not been found, it should be entered, separately, at the end of the Register, with a statement of the inquiry made respecting it, and of the reasons for considering it non-existent.

Revenue-free and resumed estates.

5. Revenue-free estates are to be shown as distinct estates in the Register, attached to the village to which they appertain, in the same manner as revenue-paying estates. When the estate is a resumed estate, or has been released from assessment by competent authority, a note of the date of resumption, or of release, as the case may be, and the authority by whom the orders have been passed, is to be given. A note of the nature of the settlement (whether in perpetuity or for a term of years) is also required.

Surplus village belonging to an estate;

6. If a village, not shown in the Collector's list, is held to belong to any particular estate, a copy of the Superintendent's proceeding is to be forwarded to the Collector, in order that the latter may take such measures, as may be necessary, for the protection of the interests of Government, in the event of his differing in opinion from the Superintendent. A note of the proceeding should be made in the Register.

Not so belonging.

7. In like manner, should the Superintendent consider the village not to belong to any estate, and, accordingly, enter it as a separate estate, a copy of his proceeding is to be forwarded to the Collector, to enable him to place the case on his file, for trial under Regulation II of 1819. An entry to this effect should be made in the Register.

Changes.

8. The Register is intended to represent the state of property as it stood at the time of survey. Should any changes, however, have occurred from settlements, divisions, and the like, between the survey and the compilation of the Registers, such changes may be noted by the Superintendent in the column of Remarks.

Villages in other Districts;

9. When an estate comprises villages in more than one District, all the villages should be entered in the Register of the District to which the estate itself belongs, a note being made of the parganas and Districts in which the other villages are situate; but each village will appear, in its proper place, in the "Register of Villages" of its own pargana, and the column of Remarks will show the pargana and District to which the estate belongs.

In other parganas.

10. Estates comprising villages in different parganas of a District should be registered only in the "Register of Estates" of that pargana to which the first village in the Collector's list belongs, with proper explanatory remarks. The villages will appear in their proper places in the Registers of Villages of the parganas in which they are situate, with the necessary explanations.

Transfer.

11. Should it happen that an estate, after having been demarcated and surveyed in one District, has been transferred to another before the preparation of the Registers, the survey must be allowed to stand, and the estate, quoad the survey, be regarded as part of the District in which it was surveyed, the transfer being noted in the Register in the same manner as other changes.

SECTION XII.—RETURNS.

1. The following Quarterly Returns are to be made by ^{By Survey} Superintendents of Survey to the Board, in the Forms hereto ^{Department,} appended:—

No. 1.—Statement of work performed in the Office of the Superintendent of Surveys.

No. 2.—Statement showing the condition of the demarcation operations.

No. 3.—Statement showing condition of Registers.

2. In addition to the above Quarterly Returns, an Annual Report is to be submitted, accompanied by similar Returns for the year, and a fourth Return of expenses incurred during the year in the Form No. 4, appended.

3. Collectors are to forward to the Board, through the Commis- ^{By Collectors,} sioner, Quarterly Statements No. 22 A, of settlements confirmed since completion of the Survey Registers, in order that the blanks left in the copy of the Registers already forwarded to the Board may be filled in.

SECTION XIII.—MISCELLANEOUS.

1. In the course of their annual tours, Commissioners are ^{Commissioner} expected, when they reach a District in which survey opera- ^{to supervise,} tions are going on, to visit the Superintendent's Office and Camp, and to satisfy themselves, by actual observation, and by inspection of the maps and records, that the rules enjoined are properly observed.

2. The Amíns should collect as much statistical information ^{Statistics,} as their opportunities may allow. This information should be recorded on the tákbaat map for the use of the Surveyor, to enable him to draw up his general statistical report, on the completion of the Survey of the District. It should embrace particulars respecting the harvests, the proportion of cultivated and uncultivated lands in a village, &c. The Form (5) given in the Appendix indicates, in some detail, the nature of the information to be collected.

3. It is not essential to the purposes of the survey that any ^{Their nature,} inquiry should be instituted regarding the *produce* of estates; but some general remarks are expected, showing the condition of the estate or village, as respects the extent and character of the cultivation. It is not necessary to take depositions; but a general notion may be formed of the circumstances of each estate by personal observation in the course of demarcation.

4. The Board is authorized to modify details of Survey ^{Establish-} Establishments, and to sanction transfers of Establishment from one ^{ment.} Division or party to another.

APPENDIX A.

Statement of interior detail of Village Kismat Pati Kappa, Pargana Arsha, District Hooghly; and of Village Strotrivati, Pargana Haveleshahr, District 24-Parganas.

Number of Tákbast.	Name of Village.	Name of Pargana and District.	Number and name of Estate.	Name of Registered Proprietor and of present Holder.	Numbers of Circuits.	DETACHED LANDS TRANSFERRED.		
						Name of Village and Pargana, and No. of Tákbast.	Number and name of Estate.	Numbers of Chaks.
58 ...	Kismat Pati Kappa	Arsha, Hooghly.	No. 468, Taraf Shamnuggur, Nuddea.	Poolinbharree Sein, residing at Tengooah Kundee. <i>Patnidars.</i> —Sudaseeb Sirkar, residing at Kisanaghur. Bistoochunder Sirkar, residing at Kisanaghur.	No. 15, and remainder of village.	No. 42, Nundunbatee, Pargana Haveleshuhr, Zillah 24-Parganas.	No. 493, Kismat Haveleshuhr, Zillah 24-Parganas.	4 Circuits, Nos. 7, 9, 11, and 12.
	Ditto.	Ditto.	No. 663, Kismat Pati Kappa, Hooghly, and Haveleshuhr, 24-Parganas.	Gourhurry Mookopadea, residing at Koomarhatta. Juggutchunder Mookopadea, residing at Koomarhatta. <i>Occupant.</i> —Jadubchunder Mookopadea, residing at Koomarhatta.	5 Circuits, Nos. 1, 2, 3, 4, and 8.	No. 58, Putty Kappa, Pargana Arsha, Zillah Hooghly.	No. 875, Kismat Arsha, Zillah Hooghly.	1 Circuit, No. 13.
105 ...	Strotrivati.	Havelshahr, 24-Parganas.	No. 527, Strotrivati.	Teluckram Mookopades, residing at Koomarhatta. <i>Occupant.</i> —Isserchunder Mookopadea, residing at Koomarhatta.	3 Circuits, Nos. 5, 6, and 10.	No. 54, Joykishenpore, Pargana Haveleshuhr, Zillah 24-Parganas.	No. 432, Kismat Joykishenpore.	1 Circuit, No. 14.

(Signed) C. D.,
Deputy Collector.

Examined in Superintendent's Office.

(Signed) A. B.,
Superintendent of Survey.

HEADINGS OF FORMS.

No. 1. *Work performed in the Quarter ending* 18 .

[SEE SECTION XII, CLAUSE 1.]

1. Division. 2. Districts in which operations are in progress. 3. Names of Officers. 4. Number of Villages demarcated as shown in Statement No. 2, column 5. 5. Number of completed Tákbastas made over to the Revenue Surveyor. 6. Boundary disputes. 7. Izád and Adm-un-nishán cases. 8. Duplicates of maps. 9. Miscellaneous cases not embraced in foregoing columns. 10. Appeals from decisions of Deputy Collectors.

NOTE.—Headings 6 to 10 each to be sub-divided as follows:—

a.—On the file during the quarter. b.—Disposed of. c.—Pending.

No. 2. *Condition of the demarcation operations, including Khasrá, at the close of the Quarter ending* 18 .

[SEE SECTION XII, CLAUSE 1.]

1. Division. 2. Incomplete Villages remaining from last season. 3. Villages taken up this year. 4. Total in hand during the year. 5. Completed, externally and internally, during the year; sub-divided into: (a) By khasrá. (b) By internal plotting. (c) By external demarcation. (d) Total. 6. Remaining in hand to be completed next year. 7. Remarks.

No. 3. *Progress in completing Registers in the Quarter ending*

186 .

[SEE SECTION XII, CLAUSE 1.]

1. Division. 2. District. 3. Number of Parganas in which survey has been completed. 4. Registers of Estates in English; sub-divided into: (a) Completed and forwarded to the Collector. (b) Completed, but not yet forwarded. (c) Total. 5. Number of entries of villages in Registers of preceding column. 6. Remaining incomplete. 7. Half finished; divided into: (a) Less than half finished. (b) Number of entries of villages made and to be made in Registers of the preceding column. 8 to 11. The same information, in regard to the Vernacular Registers, as is given, under headings 4 to 7, for the English Registers. 12 to 19. The same information regarding the Registers of Villages as is given, under headings 4 to 17, regarding the Registers of Estates.

No. 4. *Expenses incurred from 1st October 18 to 30th September 18 .*

[SEE SECTION XII, CLAUSE 2.]

NOTE.—A line for each month, and a total; underneath that, one line showing the authorized expenditure for each head, another, the amount unexpended; then a series, distributing the amount expended among the Divisions.

1. Month. 2. Salaries of Superintendents. 3. Salaries of Assistant Superintendents. 4. Salaries of Deputy Collectors. 5. Officiating deputation allowance. 6. Office Establishment of Superintendents. 7. Office Establishment of Assistant Superintendents. 8. Office Establishment of Deputy Collectors. 9. Extra Establishment. 10. Field Establishment. 11. Office rent. 12. Hired peons. 13. Contingent charges. 14. Total.

Particulars of contingent charges; a line for each division, and a total:—

1. Divisions. 2. Travelling allowances: (a) Of Superintendents. (b) Of Establishment. (c) Of Assistant Superintendents. (d) Of Establishment. (e) Of Deputy Collectors and their Establishments. 3. Stationery. 4. Feed of Elephants.

5. Native Doctors. 6. Contingencies: (a) Of Superintendents. (b) Of Assistant Superintendents. (c) Of Deputy Collectors. 7. Total. 8. Fund from fees and costs of suits realized in each Division.

No. 5.

[SEE SECTION XIII, CLAUSE 2.]

1. Names of Villages. 2. Number of Houses: (a) Kacha. (b) Pakka. (c) Total. 3. Number of inhabitants at the rate of 5 to a house. 4. Number of cultivators. 5. Number of non-cultivators. 6. Estimated proportion of land uncultivated. 7. Principal crops. 8. Number of places in which markets are held. 9. Number of Schools (private, including Missionary Schools). 10. Number of Manufactories: (a) Indigo. (b) Saltpetre. (c) Sugar. (d) Silk. (e) Other kinds. 11. Remarks.

N. B.—Only large Establishments are to be entered in Column 10.

In Column 11 state whether the inhabitants are chiefly Hindu or Muhammadan, mentioning the estimated proportion of each class.

CHAPTER XXIV.

Troops.

SECTION I.—THE SUPPLY OF CARRIAGE.

(Sanctioned by the Governor General in Council.)

1. As a rule, the Officers of the Commissariat Department are By Commissariat. to supply all carriage needed by troops on the march, making their own arrangements if possible, but applying to the Civil Authorities for such assistance as they need. The following regulations are to be strictly observed, whenever carriage is supplied by the Civil Authorities:—
2. If possible, not less than fifteen days' notice is to be given to the District Officer of the quantity and description of carriage required. If not, 15 days notice;
3. Carriage is not to be supplied by a District Officer, except on regular indent countersigned by the Commanding Officer. And indent.
4. The indent for the carriage required for that portion of the men's baggage for the conveyance of which Government is responsible, must be invariably distinct from the indent for the carriage required for the rest of the men's baggage, and for that of the Officers. Each indent must state, distinctly, whether the charges for the carriage indented for will be paid by the State or by the troops themselves; so that there may be no question as to the quarter from which payment is to be claimed. The indenting Officer is personally responsible for not entering, in the indent for carriage the charges of which are debitable to the State, any carriage not properly so chargeable. Instructions about indent.
5. District Officers are forbidden, under any circumstances, to furnish carriage for baggage in excess of that entered in the second column of General Orders No. 964 of 1854 (*see Appendix*); and the Commanding Officer is bound to see that no one under his command exceeds that scale. Limit.
6. With the indent, a copy of the route is to be furnished to the District Officer, who will, immediately, ascertain from the District Officer of the District which the troops will enter on leaving his District, whether carriage is procurable there, and at what station. This information is to be communicated to the Commanding Officer as early as possible. Carriage to next District.
7. Unless upon a certificate from the District Officer of the District that he cannot furnish a relief, carriage is not, without the written consent of the owners, to be taken beyond a convenient station in the first District entered after leaving that in which it was hired. not beyond.

- Changes at stations only. 8. Except in cases of emergency, such as the breaking down of carriage, the death of cattle, &c., carriage is to be exchanged at the regular stations only.
- Choudharies. 9. Wherever possible and convenient, the Government of India desire that Choudharies or Brokers should be employed to engage carriage; every precaution being taken to guard against oppression on their part. When the services of such men are required continuously, they may be paid a regular salary; otherwise, and ordinarily, they should be paid by a commission.
- Rates. 10. The Government of Bengal will, as far as possible, from time to time, acting upon the advice of the District and Divisional Officers, fix the rates of hire, back hire (which is always allowed at, at least, half rates), demurrage, &c., to be allowed, in each District, for the different kinds of carriage procurable there. A District Officer, when making over carriage to the Commanding Officer, is to be careful to deliver to him, in writing, a full statement of the rates of hire, back hire, demurrage, and the like, and of the weight to be carried by each cart, boat, or beast.
- Demurrage. 11. If it is necessary to collect carriage before hand, demurrage rates must be paid until it is actually employed; but care should be taken, as far as possible, to curtail charges of this kind; when they are necessary, the indenting Officer should be, immediately, warned to that effect.
- Advance. 12. When necessary, the District Officer is to advance half the hire on engaging the carriage. The Commanding Officer of the troops is responsible that this is repaid to the Collector, and that the full balance is discharged in due course. He is also responsible that men and cattle are well used, and that there is no overloading, or overdriving.
- No adjustment. 13. It is to be particularly observed that the Civil Officer is not authorized to make any final payment, or adjustment, but only to make *advances*, to be recovered from the Military Authorities.
- Complaint. 14. If the Commanding Officer has any complaint to make regarding the quality of the carriage, or the behaviour of the men in charge, he should address the District Officer of the first station that he reaches, who is to afford every redress in his legal power.
- Breach of Rules. 15. On the other hand, District Officers are responsible that these rules are fairly adhered to; and, if they fail in inducing adherence to them, they should, at once, report the matter for the orders of superior authority.
- Exemption to returning carriage. 16. A *parwána*, in English, Hindustání, and Bengálí, signed and sealed by the District Officer, is to be given to each person in charge of carriage. The carriage protected by this document shall not be liable to seizure on the way home, for the use of troops, unless they are marching in the direction of the owner's house.

SECTION II.—SUPPLY OF PROVISIONS.

1. The Rasad Guard which precedes the troops by a day, is Rasad Guard to be commanded by a Native Commissioned Officer.

2. The Collector will depute a Native Officer of respectability Civil Officer. to meet the troops *the day before* they enter his District. After receiving the instructions of the Commanding Officer, the Officer will precede the troops, in order to prepare the supplies for them.

3. The following Indent is to be made upon the Collector, as Indent. long before the arrival of the troops as possible :—

Indent No. on the Collector of Revenue at for
supplies, &c., required for the use of the Regiment N. I. at
on the

Supplies.	FIGHTING MEN.			CAMP FOLLOWERS. No.			PUBLIC AND PRIVATE CATTLE.			TOTAL SUPPLIES.			REMARKS.
	Maunds.	Seers.	Chuttacks.	Maunds.	Seers.	Chuttacks.	Maunds.	Seers.	Chuttacks.	Maunds.	Seers.	Chuttacks.	
Atta... { one Seer per Fighting Man													
Rice... { ½ Seer per Camp Follower													
Dal, 2 Chuttacks per Fighting Man and Camp Follower ..													
Ghf, 1 Chuttack per Fighting Man and ditto													
Salt, ½ ditto ditto and ditto ..													
Gram													
Firewood													
Earthen Pots, at 15 per Company													

I do hereby certify that the articles specified in this Indent are indispensably necessary for the use of the _____ Regiment Native Infantry, according to the best of my judgment and belief, after the most careful examination.

(Signed) A. B.,
 Commg. Officer.

- Advance of funds. 4. The Collector will make arrangements, for the supply of the articles required, at each stage of the march in his District, advancing funds if necessary.
- Cash payments. 5. Unless the Collector can ensure the presence of dealers to retail supplies to the troops, the Officer Commanding the Rasad Guard, and the Kotwál of the Regimental Bazar, must pay, in advance, for the articles supplied.
- Extra supplies. 6. The Native Officer deputed by the Collector will assist the Officers and others in obtaining other supplies, such as milk, fowls, &c.; but he must use no authority to procure them.
- Loss to be charged. 7. Any loss incurred in providing supplies to troops is to be charged in a contingent bill, to be submitted direct to the Controller of Military Accounts.

SECTION III.—MISCELLANEOUS.

- General assistance. 1. Whenever a Collector receives, from the Officer in Command, intimation of the approach of troops, he is to acknowledge it, and communicate to the Officer in Command any information that he thinks likely to facilitate the progress of the detachment, or promote the comfort of the troops.
- Closure of spirit shops. 2. At the same time, if the troops are European, he is to close all the spirit shops on the line of march. (*Chapter V, Section II, Clause 8.*)
- Crossing Streams. 3. The Collector must provide the means of crossing any rivers or streams which intersect the line of march in his District. The expense is a charge upon Government in the Military Department.
- Compensation for crops. 4. Full payment for injury done to crops by troops encamping, or by public cattle, is to be made to the owners, with the sanction of Government.
- Encamping grounds. 5. Encamping grounds being intended for the use of private travellers as well as troops, the expense of demarcating them is a charge upon the Civil Department.

APPENDIX.

[SEE SECTION I, CLAUSE 5.]

Table showing the Weight of Baggage allowed to be carried by Troops on a March: extracted from General Order No. 964 of 1854.

	Service equip- ment, exclu- sive of Camp Equipage.	On occasion of Ordinary Relief, &c., weight of Camp Equip- age not sup- plied by Gov- ernment, in- clusive.	
		Maunds.	Maunds.
Colonels	40	134	
Lieutenant Colonels	25	104	
Majors, and those of equal rank	10	76	
Captains	10	86	
Surgeons, and those of equal rank	5	48	
Subalterns	5	66	
Assistant Surgeons and Veterinary Surgeons	5	38	
Warrant Officers	8½	23	
Native Commissioned Officers	1½	5	
Serjeant Majors and Quarter Master Serjeant, Native Regiments	2½	18	
Havildars and Native Doctors	½	1	
Christian Drummers and Buglers, married	0	½	
Naicks, Drummers, Sepoys	½	½	
Band Property	0	36	
Adjutant's Office	0	18	
Quarter Master's Office	0	5	
Pay Masters, Her Majesty's Regiments	0	10	
Regimental Forge	0	18	
" Treasure Chest	0	18	
MESSRS.			
Mess Property, European Regiment	0	352	
" " Native	0	168	
" " Troop or Company of Artillery or Detachments of Recruits having an established mess	0	66	
" " Serjeants, European Regiment	0	10	
Additional for each Officer present	4	5	
BAZARS.			
Per Troop or Company, European or Native, Cavalry, Infantry, Sap- pers, or Reserve Company of Artillery	0	5	
½ Troop of European Horse Artillery	0	10	
" Native	0	12	
½ Company of European Foot Artillery, with Battery	0	7	
Ditto Native ditto ditto	0	10	

CHAPTER XXV.

Wards, Attached, and other Estates managed by the Officers of the Revenue Department.

SECTION I.—WARDS' ESTATES.

- Owners of whole estates only;
1. Only those disqualified proprietors are subject to the superintendence of the Court of Wards who own, either alone, or as sharers with other disqualified proprietors, the *whole* of an estate, or of a separated share of an estate, paying revenue to Government.
- but all *their* property.
2. But, whenever a disqualified proprietor comes under the superintendence of the Court of Wards, the jurisdiction of the Court extends over *all* his property, including lands held without payment of revenue, and shares in revenue-paying lands held in common tenancy with other not disqualified proprietors. The Court of Wards is, therefore, to take charge of such property.
- Arrears on attachment.
3. If any arrear of revenue is due from an estate, a report of the circumstance must be specially made, to the Commissioner and the Board of Revenue, before the estate is brought under the Court of Wards.
- Farmers.
4. Farmers under the Court of Wards are, by Clause 2, Section III, Regulation VI of 1822, subject to the same Rules and Regulations as are applicable to persons holding farms under the Collector. They are not, therefore, liable to interest upon arrears of rent; arrears must be recovered from them as from a Government farmer.
- Farming requires sanction of Board.
5. Wards' estates are not to be let in farm under Regulation VI of 1822 (*i. e.*, in substitution for the usual management by a manager) without the previous sanction of the Board of Revenue.
- So does sale to liquidate debt.
6. Whenever it is proposed to sell a portion of a Ward's estate in liquidation of a debt incurred by a former proprietor, when the estate was not under the Court of Wards, the Commissioner must furnish such information as will satisfy the Board of Revenue that the debt claimed is justly due, and that its liquidation cannot be so advantageously effected in any other way.
- Purchaser acquires estate with all liabilities.
7. The sale of a Ward's estate, or lands, in liquidation of debt, though effected by public auction, is, of course, in law, a private transaction; and the estate, or land, continues burdened with all the liabilities to which it would have been subject if sold in satisfaction of a decree of Court.

8. If an arrear of revenue is due to Government from an estate so sold, it is not to be deducted from the proceeds of sale, but is to be, by the conditions of sale, made payable by the purchaser, who must therefore pay it. Provision for due arrears.

9. The surplus receipts of Wards' estates are, ordinarily, to be invested in Government Securities. Landed property is not to be bought, and loans are not to be made upon mortgage, without the sanction of the Board of Revenue. Investment of surplus.

10. Investments, on account of Wards, in Government Securities, are to be made, as a rule, through the agency of the Bank of Bengal; all attendant expenses being, of course, charged to the estate. Such securities should be kept in the Collector's custody, and the interest drawn at the local Treasury. How to be effected.

11. By Section XXXVI, Regulation X of 1793, a proprietor, after his disqualification ceases, or the not disqualified heirs or successors of a disqualified proprietor, may sue the Collector, guardian, &c., for any acts done by them, respectively, while the estate was under the Court of Wards. Such suits are subject to the rules regarding suits specified in Section XXXIII, Regulation XIV of 1793; *i. e.*, they are to be considered as disputes of a private nature between the Collector and the prosecutor, and the Collector is to defend them at his own risk and expense. The Government cannot, therefore, be made answerable for the acts of a Collector acting as the agent of the Court of Wards. Personal responsibility.

12. The Collector and the guardian are, however, only responsible for acts done in opposition to the laws regulating the Court of Wards; or to any order issued by the Court of Wards; or for a breach of trust. It does not, therefore, appear that the Collector incurs any responsibility, so long as he acts under the orders of the Court of Wards. limited.

SECTION II.—MINORS NOT UNDER THE COURT OF WARDS.

1. Collectors are not to interfere at all in the affairs of a minor, under Act XL of 1858, unless his property is of considerable extent or importance. Nor should they move the Court to withdraw a certificate unless mismanagement on the part of the certificate-holder is well established. Interference to be exceptional.

2. When an application by the Collector under this Act is successful, the future proceedings should be conducted, in communication with the Legal Remembrancer, as a regular Wards' case. Procedure.

SECTION III.—EDUCATION OF WARDS.

1. Every Hindu minor, whether under the Court of Wards, or committed to the charge of Collectors by the Civil Court under Section XII, Act XL of 1858, the net income of whose estate is not less than Rs. 4,000 per annum, is to be sent, for education, to the Wards' Institution in Calcutta. The Institution in Calcutta;

and at Benares. 2. Such minors, and also Muhammadan minors with the same income, who are natives of the Patna Division, or of the portions of the Bhaugulpore and Chota Nagpore Divisions, in which either the Hindí or Urdú language is current, are not to be sent to Calcutta, but to the Institution at Benares, after communication with the Board of Revenue, North-West Provinces.

Certificate of health. 3. Whenever a minor is dispatched from any District to the Wards' Institution, a certificate of the state of his health, either by the Civil Surgeon or the Sub-Assistant Surgeon of the District, is to be sent to the Board.

Rules. 4. In the Appendix will be found the Rules for the management of the Wards' Institution in Calcutta.

SECTION IV.—ATTACHED ESTATES.

The Law. 1. Landed property attached by orders of the Civil Courts under Section V, Regulation V of 1799, and Section XXVI, Regulation V of 1812, is, by Regulation V of 1827, to be placed under the superintendence of the Collector.

Intestacy. 2. Property is attached under Section V, Regulation V of 1799, when no one, of several claimants to the estate of a person dying intestate, can give "the good and sufficient security for his compliance with the judgment that may be passed in the suit," which is requisite before he can be placed in possession of the estate under Section IV; and, in all cases, when there may be no person authorized and willing to take charge of the landed property of a person deceased.*

Disputes. 3. An attachment is made under Section XXVI, Regulation V of 1812, whenever either the Revenue Authorities, or any of the individuals holding an interest in a joint undivided estate, can satisfy the Courts of Judicature that inconvenience to the public, or injury to private rights, is resulting from disputes subsisting among the proprietors of the estate.

Management. 4. Upon receiving a precept from the Civil Court to hold any landed property in attachment under either of the Regulations above quoted, the Collector is required by law "to appoint a person for the due care and management of the estate, under good and adequate security for the faithful discharge of the trust." Any one holding an interest in the estate, may appeal to the Commissioner against the order of a District Officer making such an appointment. The precept must state, specifically, the property to be included in the attachment.

Farming. 5. It is of importance to observe that it is not open to the Collector to *farm* property which he holds in attachment under these Regulations, nor to *manage it directly*: he is restricted, by the law quoted in the preceding Clause, to the one mode of management there

* In such a case, the Collector should, probably, take measures, at once, for the assertion of the claim of Government to the estate as an escheat. (See Chapter XI, Section VII.)

specified. In accordance, however, with an extra judicial opinion given in 1851 by the Judges of the Sadr Dewáni Adálat, a manager may, with the consent of the Collector, farm such an estate for such a term as is thought proper, upon condition that the farm be surrendered, at any time, on the attachment ceasing.

6. The duty of a Collector, under Regulation V of 1827, is ^{Collector's} *(vide Section XXVI, Regulation V of 1812)* "to collect the rents ^{duty.} and discharge the public revenue, and provide for the cultivation and future improvement of the estate," and *(vide Section V, Regulation V of 1799)*, eventually, "to deliver over the estate" to the person held entitled thereto, "with a full and just account of all receipts and disbursements during the period of his administration."

7. A Collector cannot, unless under the special orders of the ^{Surplus re-} Civil Court, disburse, to any one, any part of the surplus proceeds. ^{ceipts.} from lands thus managed under his superintendence; and, inasmuch as the disbursement of any portion of such surplus proceeds is opposed to one object of the law, and is illegal (*see Selections from High Court Decisions, 1th June 1865, Vol. II, page 520, Jaga Mayi Choudhrain*), the receipt of any order for the disbursement of such surplus from the Civil Court, though it must be obeyed, should be immediately reported, with full particulars, for the information of the Commissioner and the Board of Revenue. Surplus proceeds may, with the sanction of the Commissioner, be expended upon the improvement of the estate; any money not required for that purpose, must be held simply in deposit, and not invested so as to produce interest or profit.

8. By Section XCII, Act VIII of 1859, whenever it may ^{Attachment} appear to a Civil Court that the interests of those concerned, in ^{pending suit.} regard to any land paying revenue to Government which is in dispute in a suit, will be promoted by the management of the Collector, the Court may remove the person in whose possession the property is, and appoint the Collector to be Receiver and Manager of such land, unless the Government shall, by any general order, prohibit the appointment of Collectors for such purpose,* or shall, in any particular case, prohibit the appointment of the Collector to be such a Receiver.

9. Whenever a Collector is appointed to be Receiver or Man- ^{Mode of} ager under the preceding Section, the Civil Court "grants to him ^{management.} "such powers for the management, or the preservation and improve-
"ment of the property, and the collection of the rents and profits
"thereof, and the application and disposal of such rents and profits,
"as to the Court seems proper." The Collector must, therefore, be guided, in regard to management, and to the payment of surplus proceeds, &c., in each case, by the instructions which the Court gives. The Collector should always be careful to obtain precise instructions from the Court, as required by the law.

10. By Section CCXLIV, Act VIII of 1859, a Collector ^{Landed pro-} may represent to the Civil Court that the public sale of any land ^{erty ordered} paying revenue to Government, or of any share in an estate paying ^{for sale.} revenue to Government, the sale of which, in execution of a decree,

* No such general order has been issued.

he may be required to conduct under Section CCXLVIII, is objectionable; and that satisfaction of the decree may be made, within a reasonable period, by a temporary alienation of the land or share; and "the Court may authorize the Collector, on security for the amount of the decree, or for the value of such land or share being given, to make provision for such satisfaction in the manner recommended by the Collector, instead of proceeding to a public sale of the land or share." It would probably be rarely, if ever, proper for a Collector in the Lower Provinces of Bengal to make the representation here spoken of.

Attachment
by Magistrate.

11. A Magistrate may order the attachment, through the Collector of the District in which the land is situate, of land paying revenue to Government the property of a person, accused of an offence triable exclusively by the Court of Session, or which, in the opinion of a Magistrate, ought to be so tried; or of an offence triable by a Magistrate, and punishable, under the Indian Penal Code, with imprisonment for a period exceeding six months; who absconds or conceals himself, and cannot be found upon a warrant issued against him (*vide Sections CLXXXIV and CCLIX, Act XXV of 1861*).

Lapse to
Government.

12. Property thus under attachment, is to be declared at the disposal of Government, if the absent person does not appear within the time (limited to 30 days) specified in the proclamation issued, under Section CLXXXIII, Act XXV of 1861, at the same time as the attachment. But such property is not to be sold, until the expiration of six calendar months. It is incumbent upon the Collector to take care that the right of Government to such land is declared on the expiration of the period mentioned in the proclamation; and to obtain an order from the Magistrate for the sale of the property, at the expiration of the six months herein referred to.

Management.

13. The law does not restrict the Collector to any particular mode of management during the period that such lands are under attachment, and before their sale; ordinarily, however, the provisions of Regulation V of 1827 should be applied.

No Magisterial
attachment of lands
in dispute.

14. Section CCCXIX, Act XXV of 1861, does not authorize a Magistrate to call upon a Collector to attach or manage lands. Collectors should, therefore, decline to comply with any such requisition made upon them, under color of that Section.

Sale of at-
tached estate
or arrears.

15. Estates under attachment by order of any judicial authority, or managed by a Collector in accordance with such order, may be sold for arrears of revenue only after the preliminary notification prescribed by Section V, Act XI of 1859.

Attachments
under old
laws.

16. Regulation XV of 1824, and Act IV of 1840, having been, long since, repealed, no mention is made in this Section, of attachments made under those laws. Lands that are still attached under those laws must, however, be managed by Collectors under the provisions of Regulation V of 1827, which are detailed in this Section.

SECTION V.—RATE TO PROVIDE FOR THE COST OF MANAGEMENT
IN GOVERNMENT OFFICES.

1. To meet the cost of postage and stationery, and the pay, How to be levied. and travelling allowances, of establishments in Government Offices, levied. a contract rate is levied upon the Rent Roll (Mufassal jamabandi) of each estate, Wards, Attached, or Managed directly by the Collector under any Law or Orders, except estates managed directly on account of the recusancy of the proprietors.

2. If an estate is under the Collector's management for a For broken portion of the year only, the rate must be levied only upon the parts of a year. portion of the demand which is due during the Collector's management.

3. The rate (which is to be adjusted by the Board of Revenue, Graduated. from time to time, as occasion requires) is to be graduated as follows:—

From estates of which the Rent Roll does not exceed Rs. 1,000—
Ten rates.

From estates of which the Rent Roll exceed Rs. 1,000 and does not exceed Rs. 5,000.—Upon Rs. 1,000, ten rates; and, upon the remainder, four rates.

From estates of which the Rent Roll exceeds Rs. 5,000, but does not exceed Rs. 20,000.—Upon Rs. 5,000 as above; and, upon the remainder, two rates.

Upon estates of which the Rent Roll exceeds Rs. 20,000.—
Upon Rs. 20,000 as above; and, upon the rest, a single rate.

4. For the present, and until further orders, the single rate is The present rate. to be seven annas in every hundred Rupees.

5. The rate thus levied is to be credited, in the Cash Ac- Entry in ac- count of each District, in a lump sum, before the close of each year, count. as "Rate for Establishments, Travelling Allowances, Stationery, and Postages levied from Wards, Attached, and other Estates managed by the Revenue Department."

6. The rate is intended to provide only for *average* and *usual* Extraordinary establishments. establishments. If, under any special circumstances, it is necessary establishment. to employ, in a Government Office, an *extraordinary* establishment for the management of any estate, such an establishment may, with the sanction of the Board of Revenue, be retained, and the cost charged directly to the estate.

7. All correspondence on account of estates from which the Postage labels. rate is levied must be paid for by *ordinary* postage labels; *service* labels are not to be used for the purpose. Supplies of postage labels are to be purchased by each Officer in sufficient quantities, at one time, to last for about three months, and charged for in the bill described in Clause 8. No separate account is to be kept of the labels used for each estate. Commissioners and Collectors must make arrangements for the careful custody, and honest use, of the labels.

- Bills against the rate. 8. Separate bills (which require the Board's countersignature) must be submitted on account of all charges against the rate. These bills are to be drawn out in the printed form obtainable from the Superintendent of Stationery.
- Increase to establishment. 9. No increase to any establishment is permitted without the Board's sanction. Whenever an estate of any size is released from management, the Collector and Commissioner are responsible for suggesting any reduction in the establishment that may be possible.
- Application for establishment. 10. Applications for increased establishments chargeable to the rate must be made in the Form given in Chapter VI, Section X, Clause 3. If the application is made by a District Officer, he must submit it through the Commissioner, giving, at the same time, an estimate of the receipts from the rate, during the year, from each estate in the District. If the application is for an increase to a Commissioner's establishment, it must be accompanied by a similar estimate of the receipts from the rate in the Division, and by a statement of the charges already sanctioned, in the Division, against it.
- Not to be adjusted by income. 11. It must, however, be clearly understood, that the amount of the rate that is locally raised has no absolute connection with the scale of the local establishments, and will never be admitted as an argument for an increase to the local establishments, unless it can be shown that such increase is, otherwise, necessary. The income of, and expenditure from, the rate, are adjusted for the whole Province,—not by Divisions or by Districts.

SECTION VI.—RETURNS.

- Annual Reports. 1. The Collector is to submit an annual management report, (*No. XXXI*), in the form prescribed by the Board of Revenue, upon every estate managed directly by him—excepting estates held under direct management, because the proprietors are recusant. Abstracts (*No. XXXII*) of all the Returns *No. XXXI* for all estates in the District, must also be submitted.
- Broken periods. 2. In case an estate be under the Collector's management for only a portion of the year, he should, in Return *No. XXXI* exhibit only that portion of the demand, whether of revenue or of rent, which appertains to the period of his management.
- Separate Report from each estate. 3. Each Return, *No. XXXI*, is to be treated by the Commissioner as a *separate* case, a *separate* Resolution being passed upon it; it should be forwarded, at once, separately, to the Board of Revenue, all the correspondence regarding it being kept *separate*.
- Closing Report. 4. In applying for the Commissioner's sanction to the release of an estate from the Court of Wards, or in reporting the release of an attached estate, a complete account of the management of the property must be submitted to the Commissioner, for transmission to the Board of Revenue, in the same form.

APPENDIX.

[SEE SECTION III, CLAUSE 4.]

RULES FOR THE MANAGEMENT OF THE WARDS' INSTITUTION AT CALCUTTA.

Object and Constitution.

(1.) The Ward's Institution is established for the boarding and education of minors under the Court of Wards, and of such other boys as may, from time to time, be sent to it by the Board of Revenue.

(2.) The ordinary age of admission is from eight years to fourteen years.

(3.) The management of the Institution is vested in a Director, subject to the supervision of the Visitors, and to the control of the Board of Revenue in its jurisdiction as Court of Wards.

Admission, Privileges, and Discipline.

(4.) Each boy is sent to Calcutta in charge of a trustworthy Agent, who is to make him over, immediately on his arrival, to the Director. The Director is to take an early opportunity of presenting him before the Board of Revenue.

(5.) Each boy is allowed to bring with him an establishment of two personal attendants and a cook. Those boys for whom, owing to caste considerations, cooks cannot easily be procured in Calcutta, are permitted to bring two cooks.

(6.) One horse, with the necessary servants, may be kept by each boy, whose income exceeds Rs. 5,000 per annum.

(7.) Servants of whatever description attached to the Institution are under the control of the Director, and liable to fine or dismissal at his discretion.

(8.) A separate bed-room and kitchen are allowed to each boy; the drawing-room and reading-room being used in common.

(9.) From the time of his admission, each boy is considered to be under the guardianship of the Director, who exercises entire control over him.

(10.) Exercises and deprivation of indulgences are the ordinary punishments; and these are inflicted at the discretion of the Director. He may also subject the boys to restraint, noting his proceedings in the Order Book prescribed in Rule 36 below.

(11.) Corporal punishment is to be resorted to only in aggravated cases.

(12.) Each boy is vaccinated as soon as practicable after his admission, unless he be already protected.

(13.) The Director prescribes bounds beyond which no boy is allowed to go without permission or unattended.

(14.) Boys wishing to visit any friend or relation must apply to the Director for leave. A servant attached to the Institution will, in these cases, accompany the boy. Any friend or relation wishing to visit a Ward at the Seminary may be admitted in the presence of the Director, in whose presence the interview must be held.

Routine.

(15.) The boys rise at gun-fire, from which time half an hour will be allowed for dressing, after which they take exercise till 7 A. M.

(16.) At this time the boys take a walk of not less than a mile, or a ride: or practise gymnastics, or take similar exercise, provided always that the boys be not unattended or beyond supervision.

(17.) After the morning exercise the boys assemble at 7 A. M. in summer, and 7-30 A. M. in winter, to prepare their lessons, and study in separate classes for, at least, one hour, after which time they invariably, except in cases of sickness, bathe and perform their devotional services, and breakfast.

(18.) At 10 A. M. the boys attend the College or School. Absence is allowed only in cases of sickness.

(19.) When the boys return from College or School, they are encouraged to spend their time in active games, riding, and gymnastics.

(20.) At least one hour in the evening is devoted to study with the Director or Teachers.

(21.) The hour for the evening meal is fixed by the Director, with due regard to the season of the year.

(22.) The hour for retiring to rest is similarly determined, and at that hour the Jemadar sees that the house is properly secured, and that each boy is in his bed.

(23.) A carriage is kept for the conveyance of the boys to and from the College; and, if the funds suffice, for the purpose of recreation also.

General Conduct.

(24.) There is no distinction of rank among the boys. All are treated as gentlemen; but it must be impressed practically on their minds that regularity, obedience, morality, and diligence only will give them position over their fellows.

(25.) To this end truth, honesty, and straightforwardness are first encouraged, and diligence rewarded; while duplicity, cunning, mere surface-polish of manners, and effeminacy are discountenanced in every way possible.

The Director.

(26.) To enforce and utilize the foregoing regulations is the chief duty of the Director.

(27.) He lives in the Institution.

(28.) He may, on no account, leave the boys alone in the Institution. In cases of necessity he may delegate a temporary authority to a properly qualified person. In any case of absence for more than seven days, the person so nominated must be approved by the Board of Revenue.

(29.) He must keep every boy's room furnished with the necessary furniture, which is selected with a view to cleanliness and comfort; show and luxury being avoided.

(30.) He must strictly refrain from offending any of the Wards' prejudices which relate to food and drink; but, though prohibited from interference in the matter of religion, he must not give into the follies of individuals, or to the whims of families, such, for instance, as the idea that vaccination displeases *Sitta*, or that boys should not walk on foot because their parents may not have walked.

(31.) He is to encourage a taste for manly exercise, such as riding and swimming, cricket, archery, fives, quoits, &c.

(32.) He may allow no one to live within the precincts of the Institution who is not connected with it, and he must take care that no objectionable persons find admittance on any pretext whatsoever.

(33.) He must take care that the quality of the provisions is good, and the supply regular.

(34.) The English Writer attached to the Institution acts as an Assistant to the Director.

Relations between the Board of Revenue and the Director.

(35.) The Director acts under the direction of the Board of Revenue and reports to them, at once, all matters of importance.

(36.) He keeps an Order Book, in which shall be recorded all orders which he may pass affecting the internal economy of the Institution, and also any punishments severer than exercises or temporary deprivation of indulgences which he has found it necessary to inflict. The Order Book is submitted monthly to the Board of Revenue. To save correspondence, the pages of this Book are divided into two columns, one for the orders of the Director, the other for the remarks of the Board.

(37.) The Director keeps an Account Book, which distinctly exhibits under different heads the general charges of the Institution and the individual charges of each boy.

(38.) A monthly Abstract of these accounts, prepared by the Director is submitted in the form of a bill to the Board of Revenue in their capacity of Court of Wards.

The Committee of Visitors.

(39.) The Member of the Board of Revenue nominated by the Government, the Secretary to the Board, the Director of Public Instruction, and all Commissioners of Divisions, are, ex-officio, Members of the Committee. The remaining Members are appointed by the Government.

(40.) The Members of the Committee who reside in Calcutta visit the Institution in rotation, provision being made that the visits are not less frequent than once in each month; but any Member may visit the Institution whenever he wishes to do so.

(41.) A visiting Member is expected to make such an inspection of the Institution and the boys as shall satisfy him that the Rules are attended to, and that all is going on satisfactorily. The Order Book and Account Book are laid before each Visitor, and a Book is kept in which each Visitor records the result of his visit, with any remarks and suggestions which he may wish to make. This Book is kept by the Director, and laid before each Visitor at the conclusion of his inspection. The Director may record his explanation at the foot of any remarks entered in this Book by the Visitor, being careful to confine himself strictly to *explanation*, and to enter into no discussions.

(42.) This "Visitor's Remark Book" is submitted monthly for the inspection of the Board of Revenue with the Director's Order Book.

(43.) When necessary, Visitors may address the Board of Revenue specially.

(44.) Members of the Visiting Committee must strictly abstain from commenting on, or disclosing the propriety of the Director's arrangements in the presence of the boys. The object of supporting the Director's authority is always to be borne in mind. The Visitors' remarks are to be recorded in the Book as addressed to the Board of Revenue, who, as the immediate superiors of the Director, will issue such instructions on them as may be necessary.

CHAPTER XXVI.

Waste Land.

SECTION I.—APPLICATION.

Available
land.

1. Reserves of grazing and forest land; of land for the growth of firewood near towns and stations; of building sites, parks, recreation grounds, and the like; and of land required for other special purposes; are not to be sold without the express sanction of the Government. With these exceptions, all unassessed waste lands, in which no right of proprietorship, or of exclusive occupancy, is known to exist, or to have existed, and to be capable of revival, are available for purchase under these Rules.

Applications to
Collector.

2. Applications for the purchase of waste land must be made to the Collector of the District; and every application must contain the following particulars:—

1st.—The estimated area, in acres, of the land applied for: and

2nd.—The situation of the land, and its boundaries, as accurately as can be ascertained.

Jurisdiction.

Applications are to be entered immediately in Register No. 40.

3. A Collector can only receive applications for lands situate within the limits of his District, as shown in the revenue survey map of the District, if such a map is in existence, or, if the District has not been surveyed, as defined by Act VI of 1853. A Collector has no jurisdiction of any kind over lands lying beyond the limits of his District thus defined; and any proceedings taken by him, in respect of lands so situate, are null and void, and may be, immediately, and at any time, set aside by the Commissioner, with or without appeal.

Limit as to
area.

4. No greater area of land than three thousand acres may be sold in one lot, without the express sanction of the Government. If, in particular localities, a lower maximum area than three thousand acres should be determined upon, it will be duly notified hereafter. There is no prohibition against the same person applying for two or more lots of land, provided that each application comprises no more than three thousand acres, or such other maximum as may be prescribed. If, on completion of the survey prescribed in Clause 7, it appears that the area of the lot applied for exceeds the prescribed maximum, the excess must be excluded.

Conditions as
to compact-
ness and
frontage.

5. Every lot must be compact, including no more than one tract of land in a ring fence. This condition is not, however, to be rigidly insisted upon, where, as in the case of small patches of jangal or hillocks interspersed among assessed lands, it is practically inapplicable. If the land touches a public road or a navigable river, the length of the road or river frontage must not exceed one-half the depth of the lot, provided that if, for any special reasons, the Board of Revenue shall see fit to relax this restriction, it may do so.

Amended
application. *

6. If it appears, from the survey, or otherwise, that the application does not comply with these conditions, the Collector may call for an amended application; and, in the event of a revised

application not being given in within 15 days, the application will be held to be cancelled, and the deposit will be returned to the applicant, less the amount of expense actually incurred for advertisement, survey, and the like.

7. No lot is to be sold unless it has been previously surveyed and demarcated, or until it has been surveyed and demarcated in consequence of an application for purchase. The survey need only be in sufficient detail to ensure the ready identification of the boundaries of the lot, and to ascertain its gross area.

NOTE.—The portions of these Rules which declare a survey to be indispensable before any waste land can be sold, or any existing grant redeemed, are suspended whenever land is sold or redeemed before survey, the whole area is to remain hypothecated for any deficiency of price which may appear when the land is surveyed; and no application for unsurveyed land is to be accepted which is not accompanied by a distinct and intelligible specification of the situation and probable area of the land, and by a rough plan showing the situation of the land, the direction of the boundaries, the length, breadth, and estimated area of the land, and any existing land marks, natural or artificial, by which it can be, at once, identified when it comes to be surveyed.

SECTION II.—THE ADVERTISEMENT.

1. If the Collector is satisfied that the land may properly be sold; and if it has been, previously, surveyed and demarcated; he will advertise the lot for sale on a given day, at an upset price fixed as prescribed in Clause 4. The advertisement is to be published, in the Collector's Office, in the Court of the principal Judicial Officer of the District, and at the Munsif's Court (if there be one), and Police Station, within the limits of which the lands are situate. An advertisement is also to be published in the *Government Gazette* (Form A). A sum of Rs. 16, to cover all estimated expenses of advertisement, must be paid by the applicant, in advance, at the time of application.

2. If the land has not been surveyed, the Collector will cause it to be surveyed, and its boundaries demarcated; the estimated cost of such survey and demarcation being first deposited by the applicant. The sum to be deposited for survey, &c., is to be calculated, at the rate of 6 annas an acre, for grants estimated at less than one thousand acres in area, and, at the rate of 4 annas, for larger grants. The sums so calculated will be taken in full payment of the expense of actually surveying the lands; but the cost of clearing the boundaries (which is to be estimated by the Collector) is to be deposited, in addition to the survey expenses calculated as above. On the completion of the survey, the advertisement of sale will be published as above.

3. All sums received for advertisement expenses are to be credited in account, and all expenditure for local advertisements debited, as "Waste Land Advertisement Expenses," Local Officers are not to remit the cost of advertising in the *Government Gazette* to the Printer; the charge will be adjusted in Calcutta.

4. The upset price is to be calculated on the whole area of the lot without any deduction on any account whatever. Ordinarily, the upset price is to be two Rupees eight annas an acre, but, in special cases, the Collector, with the sanction of the Commissioner,

may put a higher upset price on any lot, provided that, in no case, it exceed 10 Rupees an acre. If the Collector is of opinion that, for special reasons, a higher upset price than Rs. 2-8 an acre should be put upon the lot, he will, as soon as the application is made, submit a report for the orders of the Commissioner. In considering the upset price to be fixed, Collectors are not to overlook the value of the trees on the land applied for.

Sale day.

5. The day of sale under Section I, Act XXIII of 1863, must not be less than three months after the issue of the notice. Collectors are, on no account, except under special instructions from the Board, to fix a later date than the first monthly sale day after the expiration of the third month from the issue of the notice. Sales are to be held on the 2nd of each month, or on the first day after that date on which the Collector's Office may be open, unless the Collector, with the sanction of the Commissioner, for special reasons, fixes a later date in the month; when, for any reason, a sale is deferred from the date originally fixed in the advertisements, notice of the date to which it is deferred must be given by an advertisement at the Collector's Office.

Postponement.

6. If the day to which the sale is postponed be more than 15 days after the date originally fixed, the date to which it is deferred must be advertised, in the manner prescribed, by Clause 5, for the original notification of the day of sale. In this case, all expenses of advertisement are to be borne by the Government.

Postponement under Act XXIII of 1863.

7. Should the sale have been deferred under Section III, Act XXIII of 1863, in consequence of an objection having been made; and should such objection be, eventually, overruled, either by an order of the Revenue Authorities, which has become final under Section V, or by a decision of the Special Court, the Collector must issue a second notification of sale (Form B). This notification is to be issued, in the manner prescribed for the first notice by Clause 5, at the expense of the applicant.

Resales for default.

8. Advertisements of resales, rendered necessary by the default of the first purchaser, are to be published locally, and, if the District Officer considers it necessary, in the *Calcutta Gazette*, sufficient notice being given to ensure publicity. The Form of advertisement will be found in the Appendix, marked B.B.

SECTION III.—OPPOSING CLAIM.

Procedure.

1. If, before the day of sale, a claim to proprietary or occupancy right in any part of the land be preferred, the Collector must proceed as directed in Sections II, III, and V, Act XXIII of 1863.

When an Officer is both Collector and Judge.

2. In Non-Regulation Districts, where the duties of Judge as well as Collector are vested in the Deputy Commissioner, the preliminary enquiry should, as a rule, be carried on by the Assistant Commissioner, vested with the powers of a Deputy Collector; as the Deputy Commissioner may, subsequently, be required to sit as a Judge, in the same case, in a Court constituted under Section VII.

3. No claim, even if well founded, except a claim to *proprietary* right in the land, will, necessarily, operate to stay a sale. What is an effective claim. Claims of occupancy or user, if established, may be met,—and will; probably, in most cases, be met,—by selling the land, subject to condition or reservation. But, if objections be taken to the sale on the ground that it will interfere with the due exercise of established rights of occupancy or user, the question whether such objection ought to operate as a bar to a sale subject to condition or reservation, is a question for the Collector to decide under Section IV of the Act.

4. Collectors, however, in deciding such questions, must Policy. take care that no unnecessary obstruction is thrown in the way of the free disposal of waste lands belonging to the State, and that no such objection be allowed to stop a sale, unless it be clearly shown that the interests of the objectors will be materially, and injuriously, affected by the transfer of the land from the Government to a private purchaser. Collectors should also endeavour to facilitate compromise between intending purchasers and objectors of this class.

5. A Form of notice (C) is annexed, intimating to a claim- Notice of disallowance. ant or objector, as required by Section V of the Act, that his claim or objection has been rejected by the Collector.

6. If the Collector considers the claim or objection es- If claim is allowed. tablished, and that the sale or other disposition of land should not take place, he must stay the sale of the land as directed in Section IV of the Act.

7. If the application for purchase of the land be rejected, the Forfeiture of deposit. amount deposited as cost of survey will be forfeited.

SECTION IV.—THE SALE.

1. If no claim to proprietary or occupative right in the land To highest bidder. be preferred before the day of sale, the lot is to be sold, by auction, to the highest bidder above the upset price; if there be no bid above the upset, it is to be sold to the applicant, at the upset price.

2. The Collector must be careful, at the time of selling, to Conditions to be proclaimed. make known any rights subject to which the lot is sold; and also that the Government reserve the right of using all streams and canals for public traffic, for which purpose a tow-path, twenty feet in width, is to be reserved on each side of each stream and canal, as defined in the Forms of deeds of transfer.

3. If the land be purchased by any person other than the If applicant is not purchaser. applicant, he must, in addition to the amount of his bid, pay the sums deposited by the applicant for survey, demarcation, and advertisement; and the sums so paid are to be, immediately, handed over to the applicant.

4. Such a purchaser must also, immediately on the conclusion Deposit in that case. of the sale, deposit a sum equal to 4 annas an acre on the whole area of the lot. In default of immediate payment of this deposit, the Collector may, at once, re-sell the lot. If he think it necessary, he may refuse to recognize any bid which is not supported by this deposit.

- Registry. 5. Immediately upon a sale being effected, it is to be entered in Register No. 46; and the estate is, at the same time, to be entered in Register C.
- Condition of payment. 6. The purchaser may, either, pay the whole of the purchase money when the lot is sold or the deed delivered to him, or he may pay a portion, not being less than ten per cent., at the time of sale, and the remainder, in instalments, at any future time, not being more than ten years from the date of sale.
- Hypothecation. 7. Simple interest payable annually at the rate of ten per cent. a year, will be charged on any unpaid portion of the purchase money from the date of the sale; and the whole lot will remain hypothecated as security for the full discharge of the amount, including principal and interest, and be liable to sale by order of the Collector, if the said amount be not paid within the stipulated period.
- Nature of title obtained. 8. On payment of the whole, or of one-tenth, of the purchase money, as the case may be; and of all expenses of survey, demarcation, advertisement, and sale; the purchaser is to receive a deed signed by the Collector, conveying to him the lot, in full hereditary and transferable proprietary right, free, for ever, from all demand on account of land revenue, but subject, nevertheless, to all general taxes and local rates imposed by law, and to any other claim, whether of the Government or otherwise, that may have been, or may hereafter be, established in any Court of competent jurisdiction. Forms of deeds will be found in the Appendix as follows:—
- Form D.*—For sale of waste lands when the consideration is paid in full at the time.
- Form E.*—To be endorsed on Form D when the grant is made before survey, and the whole of the estimated purchase money is paid at once.
- Form F.*—To be endorsed on Form D when the land has been surveyed before grant, but the whole purchase money is not paid at the time of sale.
- Form G.*—To be endorsed on Form D when the grant is made before survey, and when the whole purchase money is not paid at once.
- Form H.*—For redemption of land revenue.
- Form I.*—To be endorsed on Form H when the whole commutation money is not paid at once.
- Form K.*—To be endorsed on Form H when the land is unsurveyed.
- Hypothecation deed. 9. Whenever a deed of hypothecation in the Form E, F, G, I, or K is necessary from the purchaser, he must sign and deliver that deed, before the title deeds of the land are made over to him, or possession of the land given to him.
- Default. 10. If the purchaser fails to pay, within three months from the day of sale, at least, one-tenth of the purchase money, and all other expenses, the lot is to be put up to sale again, on the same

conditions as before, and sold at the risk of the first purchaser, whose deposit will also be forfeited.

11. Any balance of the purchase money which may not have been paid before the 15th of May of the tenth year following that of the sale, may be realized by sale of the lot under the rules, in force at the time being, for the sale of estates on account of arrears of revenue due from other estates. (*See, at present, Act XI of 1859, Section V.*) The proceeds of any such sale are to be disposed of in the manner provided by Section VII, Clause 2. Recovery of balance.

12. No sale made under these Rules is liable to be disturbed by any executive authority, except upon the ground that the land sold was not within the jurisdiction of the Officer who received the application and made the sale. (*See Section I, Clause 3.*) Finality of sale.

SECTION V.—BOUNDARIES.

1. On being put in possession of the lot, the purchaser is bound to erect as many substantial permanent boundary marks, in such a manner, and within such given time, as the Collector may think necessary. If the purchaser neglect to do so, the Collector may have it done and recover the cost by sale of the lot under the rules, in force at the time being, for the sale of estates on account of arrears of revenue due from other estates. Boundary marks.

2. If it should, at any time, be found that land has been included in more than one lot, it is to be held to belong to the lot first sold; and all subsequent sales, as regards such land, become null and void. In the event of any dispute regarding the boundaries of two or more adjoining lots, the Collector may, on the application of any one of the parties, re-adjust the boundaries of the lots, and his decision is final. Dispute between two grantees.

3. The price paid by any subsequent purchaser for land thus excluded from his lot, is to be refunded to him, with simple interest at ten per cent. The sum to be refunded is to be calculated on the average price paid per acre, excluding the cost of survey and advertisement. Refund to party ousted.

SECTION VI.—REDEMPTIONS.

1. All grants of waste land, made, for a term of years, under previously existing rules, in which no right of occupancy or proprietorship exists, except that of the grantee or that derived from him, are treated, for the purposes of this Section, as if the land were permanently settled. The grantees, or their representatives, may redeem the future land revenue of such grants, or of any compact part of them, in perpetuity, by payment of an amount equal to the present value of all future stipulated annual payments calculated at five per cent. interest; provided that the said amount is not less than two Rupees eight annas an acre on the whole area of which the revenue is redeemed, without any deductions on account of roads, &c. Old grants may be redeemed in whole or in part.

2. Tables, for use in commuting existing Sundarban, Assam, Cachar, and Sylhet Grants to revenue-free tenures, will be found in the Appendix marked (L). The grants are treated as if they were permanently settled at the highest specified annual rate pay- Commutation Tables.

able under the stipulations of the lease under which they are given; *viz.*, in the Sundarbans, at 2 annas a bighá, and, in Assam, Cachar, and Sylhet, at 6 annas an acre. The Tables show the actual sum payable, in any year of the currency of a grant, in order to redeem all future payments, and to convert the grant into an absolutely revenue-free tenure. The sum payable is the same, whether the commutation be made early or late in any given year of the currency of a lease; that is, supposing a lease to have been given on the 1st of March, the amount payable for redemption will be the same, in any particular year, whether the commutation be made on the 1st of March, or on the 28th of the following February, or at any intermediate date.

Instalments. 3. It is at the option of grantees to pay the full amount due on the commutation, at once, or in instalments, under the conditions stated in Section IV, Clauses 6 and 7.

Clearance conditions not withdrawn. 4. The permission to redeem accorded by these Rules, does not in any way affect the obligation of the grantees to fulfil, to the date of commutation, the conditions on which the grants were made. Before a grantee can establish a right to redeem the future payments of revenue of the whole, or any part, of his grant, he is bound to show that he has cleared the required proportion of the lands comprised in it. Local Officers are, therefore, not authorized to allow commutations, except in cases in which it has been ascertained that the full area required had been cleared at the period when the lot was last subject to inspection under the terms of the grant.

NOTE.—The clearance conditions of these grants are as follows.—*One-eighth* of the total area to be cleared and rendered fit for cultivation in *five* years; *one-fourth* in *ten* years; *one-half* in *twenty* years; and *three-fourths* in *thirty* years.

Except in special cases. 5. The Board have, however, a discretion to show consideration to grantees who may have been prevented from clearing their lots by circumstances beyond their control, or by difficulties which could not have been foreseen; and they are prepared, on the reports of local Officers, to waive the strict fulfilment of the conditions of the grant, when the circumstances are such as would have induced them, under the old Rules, to abstain from enforcing the penalty either of total or of partial resumption.

SECTION VII.—MISCELLANEOUS.

Interest; its recovery. 1. The interest upon unpaid portions of the price of lands bought, or of redemptions effected, under these Rules, is payable on or before the 15th of May each year; and, if the amount due be not paid on that date, the Collector may realize the amount by sale of the lot under the rules in force, at the time being, for the sale of estates on account of arrears of revenue due from other estates. (*See, at present, Act XI of 1859, Section V.*)

Proceeds of sales. 2. The proceeds of the sale are to be applied, in the first instance, to the payment of the costs of sale, and to the satisfaction of the demand of Government. The surplus is payable to the late registered proprietor, or proprietors, on their joint receipt.

3. Moneys due on account of the purchase or redemption of Place of waste lands under these Rules, or on account of interest upon the payment-unpaid portions of amounts so due, are payable at the treasury of the District in which the land lies.

4. Payment may, however, be made at any other Government Treasury, or at the Bank of Bengal, or its branches, a transfer receipt being obtained and delivered to the treasury at which the money is payable, on or before the due date.

5. The fees leviable on such transfer receipts will be fixed by the Accountant-General in each case.

6. The Law and the Board's Rules (*Chapter XV, Section IV*) in regard to the registry of transfers of proprietary rights in other estates, revenue-paying and revenue-free, are applicable to the registry of transfers of proprietary rights in lands sold or granted under these Rules. Until the whole price of a lot of land purchased under these Rules is paid, the Collector is specially forbidden to recognize the transfer of the lot except as a whole: transfers of a portion of the lot may not, meanwhile, be sanctioned.

7. All sales of waste land, and all redemptions made under these Rules, are to be reported, immediately, to the Board of Revenue in the form of an extract from Register No. 46.

8. An Annual Return (No. XLV) is to be made, through the Commissioner, to the Board of Revenue, on the 1st of June, in the form that they may direct, of all sums realized on account of waste lands sold, or revenue of waste lands redeemed, under these Rules.

9. Waste lands need not, necessarily, be taken up under these Rules. They may be cultivated on leases granted upon the terms current in each District for the grant of such leases. The rates at which these leases are granted are fixed, from time to time, by the Board of Revenue. They give a proprietary title, subject to a fair and moderate assessment.

10. In the Appendix (C) will be found the conditions upon which Coal Mines are granted in Assam.

APPENDIX A.

FORM A.

[SEE SECTION II, CLAUSE I.]

NOTICE is hereby given, that a lot of waste land, consisting* of about _____ acres situate in the District of _____, and bounded as shown at the foot of this Notice, having been applied for under the "Rules for the sale of unassessed waste lands in the Lower Provinces of Bengal (*Chapter XXVI of the Rules of the Board of Revenue*)," will be put up to sale, by auction, to the highest bidder above the upset price of Rupees _____ an acre, on the _____ day of _____ 18____, at the Office of the _____ of _____, should no objection be preferred such as to render it necessary to defer the sale under the provisions of Act XXIII of 1863. The sale will be made in the manner, and subject to the conditions, prescribed by the Rules above cited, and to the provisions of Act XXIII of 1863.

Dated _____

Boundaries.

A. B.,
Collector.

FORM B.

[SEE SECTION II, CLAUSE 7.]

NOTICE is hereby given, that a lot of waste land, consisting* of about _____ acres, situate in _____ District, and bounded as shown at the foot of this Notice, has been applied for under the "Rules for the sale of unassessed lands in the Lower Provinces of Bengal, (*Chapter XXVI of the Rules of the Board of Revenue*)."
* If the land has not been regularly surveyed, say, "estimated to consist of about _____ acres."
 All claims and objections in bar of the sale having been finally disposed of under the provisions of Act XXIII of 1863, the said lot will be put up to sale by auction to the highest bidder above the upset price of Rupees _____ an acre, on the _____ day of _____ 18____, at the Office of the _____ of _____ . The sale will be made in the manner, and subject to the conditions, prescribed by the Rules above cited, and to the provisions of Act XXIII of 1863.

Dated _____

}

A. B.,
Collector.

Boundaries.

FORM BB.

[SEE SECTION II, CLAUSE 8.]

NOTICE.

The purchaser of the following lot of waste lands having failed to pay one-tenth of the purchase money, and all other expenses, within three months from the day of sale; notice is hereby given, that, in accordance with Section IV, Clause 10 of the Rules for the sale of unassessed waste lands in the Lower Provinces of Bengal, the lot will be resold by auction to the highest bidder, under the conditions prescribed by the said Rules, on the _____ day of _____ at the Office of the _____ at the risk of the first purchaser.

Number of Lot in Register No. 46.
 Number in Register C.
 Estimated area in acres.

A. B.,
Collector.

Boundaries.

FORM C.

[SEE SECTION III, CLAUSE 5.]

Notice of Collector's Order rejecting a claim or objection preferred against the sale of lands applied for, as prescribed in Section V, Act XXIII of 1863.

WHEREAS, you _____, resident of _____, made an objection before the _____ against the sale of certain waste lands as described below, and whereas, your claims and objections having been considered under Section II, Act XXIII of 1863, it has been ordered that the said lands be sold;—copy of the order directing the sale is herewith delivered to you, under Section V of the above-mentioned Act; and you are desired to take notice that, under the provisions of that Section, the said order will become final at the end of one week from the date of receipt of this Notice, unless within that time you give notice to the _____ that you intend to contest the said order before the Commissioner of Revenue.

Dated _____

}

A. B.,
Collector.

FORM D.

(SEE SECTION IV, CLAUSE 8.)

For sale of Waste Lands where the consideration is paid in full at the time. (a)

THE Secretary of State for India in Council, in consideration of the sum of Rupees
paid by A. B. into the hands of the _____ of _____

A counterpart of this is to be executed by the purchaser on plain paper. (as appears by the receipt hereon endorsed), and of such further sums, if any, to be paid by the said A. B. as, upon a survey hereinafter mentioned, shall be found to

be the true value at the rate of _____ per acre of the actual area comprised in this grant, doth, in virtue of all powers and authorities enabling him in that behalf, and so far as he lawfully can or may, by these presents, grant and convey unto A. B. and his heirs all that lot No. _____ of unassessed and unsurveyed waste land estimated to contain [comprising] (b) _____ acres, situate and

being at _____ in the Province of _____, and bounded [here give the boundaries]

which said waste lands are roughly delineated in the map or plan drawn on the fly-leaf hereof, and are hereafter to be surveyed and measured by persons authorized by Government in that behalf [as the same has been surveyed and demarcated] (b) together with all rights of forest, pasturage, mines, fisheries, and all other the proprietary right and interest of the said Secretary of State in Council in and over the soil of the said

* Where no limited rights whatever are reserved, the words within brackets are to be omitted altogether.

† Where a right of proprietorship is established, the lands conveyed must be marked out exclusive of such area, but where any limited right short of that of proprietorship is reserved it must be distinctly described in this place.

lands hereinbefore mentioned (except as hereinafter excepted.)* To HAVE AND TO HOLD the said lands and premises hereby granted unto, and to the use of, the said A. B., his heirs, representatives, and assigns for ever free from all present or future demand on account of Government land revenue, but subject† [to the right of X. Y., to occupy the said lands (or "to occupy _____ bighás of land") situate within the limits of the said grant as delineated in the map or

plan drawn in the margin hereof, for the term of _____ at the rent of _____ (or "rent-free,") and also subject]* to all general taxes, and local rates now or hereafter to be imposed by law in respect thereof, and to all claims of the Government of India, or Government of Bengal in respect of such land, other than claims of Government land revenue: EXCEPT AND ALWAYS RESERVED to the said Secretary of State in Council, his successors, and assigns, out of the grant hereby made, a strip of land, at least twenty feet in width, along each bank of every navigable river, or stream (if any), which now, or at any time hereafter, shall flow within the limits of the said grant: and EXCEPT AND RESERVED ALSO to the said Secretary of State in Council, his successors, and assigns, and to all other persons, the right of freely using any such river or stream

for purposes of navigation or irrigation, or the transport of timber or other property, or other purposes of general utility, and the said A. B., for himself and his heirs, representatives, and assigns, hereby covenants with the said Secretary of State in Council, his successors, and assigns, that he, the said A. B., will, within _____ months after the said survey shall have been completed as aforesaid [being put in possession] (a) of the said lands, erect, at his own expense, such and so many substantial boundary marks on the lands hereby granted, as, by the _____ of the District for the time being, shall be required to be erected, and, further that, in the event of any dispute arising regarding the boundaries of the lands hereby granted, and any adjoining lands heretofore or hereafter to be granted or sold by the said Secretary of State in Council, it shall be lawful for the _____ or other Officer exercising Revenue powers in the District for the time being, to enter on the lands hereby granted, and re-adjust the boundaries of the same and the adjoining lands aforesaid, and that the decision of the _____ or other Revenue Officer, provided that he be not below the grade of Collector, in such cases, shall be final and binding on the said A. B., his heirs, representatives, and assigns. In witness whereof, C. D., Esq., at present _____ of the District of _____ by order and under authority of the

(a) If the land has been surveyed omit all the italicised portions of this Deed.

(b) Omit if the land is unsurveyed.

Hon'ble Lieutenant-Governor of Bengal, (acting in the premises for and on behalf of the said Secretary of State in Council), and the said A. B. have hereunto set their respective hands and seals this
 day of one thousand eight hundred and sixty

Signed, Sealed, and Delivered.

FORM E.

[SEE SECTION IV, CLAUSE 8.]

To be endorsed on both parts of D, where the grant is made before survey and the whole of the estimated purchase money is paid at once.

WHEREAS, on the occasion of the grant within-mentioned, the exact area of the waste lands sold had not been ascertained by survey, and it was therefore agreed that the excess, if any, of the exact area, which, on a survey by the Officers of Government, should be found to exist over the estimated quantity within-mentioned, should be paid for at the within rate, and, in the meantime, secured as hereinafter provided. Now these presents witness that, in consideration of the premises, the said A. B., for himself, his heirs, and representatives, doth covenant with the Secretary of State for India in Council, his successors, and assigns, forthwith after the said survey shall have been completed, on demand, to pay into the treasury of the of the excess, if any, of the value, at the rate of per acre, of the actual area found, on such survey, as aforesaid, to exist over and above the sum of Rupees within-mentioned, and the said A. B. doth hereby grant and confirm to the said Secretary of State in Council, his successors, and assigns, the whole of the within-mentioned lands and premises as, and by way of, security for the payment of the money hereby covenanted to be paid. PROVIDED THAT, if default shall be made in payment thereof, according to the said covenant, it shall be lawful for the said Secretary of State in Council, his successors, or assigns, acting through the of [the District in which the said lands are situate] or other authorized Officer, forthwith, and without further consent of, or notice to, the said A. B., or any person claiming through him, to sell the within-mentioned lands, or any part thereof, by public auction, in one or more lots, with full power to buy in the said premises, or any part thereof, at any such sale, and to resell the same, without being responsible for loss thereby, and, for the purposes aforesaid, to make and execute all necessary instruments of sale: and no purchaser at any such sale shall be bound to see or enquire whether default in payment has been made by the said A. B., or whether any money remains due on this security; and the receipt in writing of the said or other authorized Officer for the purchase-money of the premises sold, shall be a good discharge to the purchaser. And it is hereby agreed that the said Secretary of State in Council shall hold the proceeds of sale upon trust to pay all expenses of, or incident to, such sale or sales, or the exercise of the aforesaid power, and then to apply such moneys in or towards satisfaction of what may be due upon the security of these presents, and afterwards to pay any surplus to the said A. B. In witness whereof, the said A. B. has hereunto set his hand and seal this
 day of one thousand eight hundred and sixty

Signed, Sealed, and Delivered.

N. B.—This endorsement on the part of the deed which is signed by the Collector must bear the same stamp as a deed of mortgage securing the same amount would require. If the hypothecator require a counterpart of this endorsement, the stamp upon the counterpart will be regulated by Article 37, Schedule A, Act X of 1862.

FORM F.

[SEE SECTION IV, CLAUSE 8.]

To be endorsed on both parts of D, in cases where the land has been surveyed before grant, and where the whole purchase-money is not paid at the time of sale, but is secured as provided by Section IV, Clause 7.

WHEREAS, on the sale of the within-mentioned waste lands, one-tenth* only of the purchase-money within-mentioned was paid by the within named A. B., and it was agreed that the residue thereof should be paid by such instalments, with interest, as are hereinafter mentioned, such payments to be secured to the Secretary of

* As the case may be.

State in Council as hereinafter provided. Now THESE PRESENTS witness that, in consideration of the premises, the said A. B., for himself, his heirs, representatives, and assigns, doth grant and confirm unto the said Secretary of State in Council, the within-mentioned lands, with the appurtenances and all benefit and advantage thereto belonging, to hold the same unto the said Secretary of State in Council, his successors, and assigns, by way of security for the sum of Rupees _____, being the residue of the said purchase-money; and the said A. B., for himself, his heirs, executors, administrators, and representatives, doth hereby covenant with the said Secretary of State in Council, his successors, and assigns, to pay the said residue, or sum of Rupees _____ into the treasury of the _____ of _____ in instalments, such that the entire amount of the said residue, or Rupees _____ shall be so paid on or before the 15th day of May 18* _____, and also, on or before the 15th day of May in each year, to pay into the said treasury, interest, at the rate of ten per cent. per annum, on the balance of the principal sum up to that time remaining due. Provided that, if default shall be made in payment of the interest falling due as aforesaid, at the time and in the manner hereinbefore appointed, the balance of the whole purchase-money of the said land, together with the interest then remaining unpaid, shall, at once, become due and payable; and, on any sum becoming

* Here enter the tenth year from the date of the sale. _____ so due, or for the realization of any sum remaining due on the 15th day of May 18† _____ aforesaid, it shall be lawful for the said Secretary of State in Council, his successors, or assigns, acting through the _____ of the District in which the said land is situate, or other authorized Officer, forthwith and without further consent of, or notice to, the said A. B., his heirs, representatives, or assigns, to sell the within-mentioned land, or any part thereof, by public auction, in one or more lots, with full power to buy in the said premises, or any part thereof, at any such sale, and to re-sell the same without being responsible for loss thereby, and for the purposes aforesaid, to make and execute all necessary deeds and instruments of sale and otherwise: and no purchaser at any such sale, shall be bound to see or enquire whether default in payment has been made by the said A. B., or whether any money remains due on this security; and the receipt in writing of the said _____ or other authorized Officer for the purchase-money of the premises sold shall be a good discharge to the purchaser, and it is hereby agreed that the said Secretary of State in Council, his successors, or assigns, shall hold the moneys to arise from any such sale as aforesaid, upon trust, in the first place, to pay all expenses in any wise incident to such sale or sales, or the exercise of the aforesaid power, and in the next place, to apply such moneys in, or towards, satisfaction of what may, for the time being, be due upon the security of these presents, and then, in trust, to pay the surplus, (if any), to the said A. B., his heirs, representatives, or assigns. In witness whereof, the said A. B. has hereunto set his hand and seal this _____ day of _____ one thousand eight hundred and sixty _____

† Here enter the tenth year from the date of sale. _____

Signed, Sealed, and Delivered.

N. B.—The note to Form E is applicable to this endorsement.

FORM G.

[SEE SECTION IV, CLAUSE 8.]

To be endorsed on both parts of Form D in cases where the grant has not been surveyed, and where the whole purchase-money is not paid at the time of sale, but is secured as provided by Section IV, Clause 7.

WHEREAS, on the occasion of the grant within-mentioned, the exact area of the waste lands sold had not been ascertained by survey, and moreover, one-tenth† only of the estimated purchase money within-mentioned was paid by the within-named A. B., and it was agreed that the excess, if any, of the actual area which, on a survey by the Officers of Government, should be found to exist over the estimated area within-mentioned, should be paid for at the within rate, and that the balance of purchase-money should be paid by such instalments, with interest, as are hereinafter mentioned, and that the whole should be secured as hereinafter provided. Now THESE PRESENTS witness that, in consideration of the premises, the said A. B. doth, for himself, his heirs, and representatives, covenant with the Secretary of State for India in Council, his successors, and assigns, forthwith, after the said survey shall have been completed,

on demand, to pay into the treasury of the _____ of _____ the excess, if any, of the value, at the rate of _____ per acre, of the actual area found, on such survey, as aforesaid, to exist over and above the sum of Rupees _____

* The sum paid for estimated value less the 1st instalment paid down.

† As the case may be.

‡ Here enter the tenth year from the date of the sale.

within-mentioned, and further to pay into the said treasury the sum of Rupees* _____ being the remaining nine-tenths† of the estimated purchase-money of the within lands, at the rate aforesaid, in such instalments that the entire amount of the said residue, or Rupees _____ shall be so paid on or before the 15th day of _____ May 18‡ and also, on or before the 15th day of _____, in each intermediate year, to pay into the said treasury, interest, at the rate of ten per cent. per annum, on the balance of the principal sum up to that time remaining due: and, in consideration of the premises, the said A. B. doth hereby grant and confirm to the said Secretary of State in Council, his successors, and assigns, the whole of the within-mentioned lands and premises as, and by way of, security for the moneys hereinbefore covenanted to be paid. PROVIDED that, if default shall be made in payment of the interest falling due as aforesaid, at the time and in manner hereinbefore appointed, the balance of the whole purchase-money of the said land, together with the interest then remaining unpaid, shall, at once, become due and payable; and, on any sum becoming so due, or for the realization of any sum remaining due on the 15th May 18‡ aforesaid, or in default of payment, on demand, of the excess value after survey, over the estimated value within-mentioned, according to the aforesaid covenant, it shall be lawful for the said Secretary of State in Council, his successors, or assigns, acting through the _____ of the District in which the said land is situate, or other authorized Officer, forthwith, and without further consent of, or notice to, the said A. B., or any person claiming through him, to sell the within-mentioned land, or any part thereof, by public auction, in one or more lots, with full power to buy in the said premises, or any part thereof, at any such sale, and to resell the same, without being responsible for loss thereby, and, for the purposes aforesaid, to make and execute all necessary instruments of sale and otherwise: and no purchaser at any such sale shall be bound to see or enquire whether default in payment has been made by the said A. B., or whether any money remains due on this security; and the receipt in writing of the said _____, or other authorized Officer, for the purchase-money of the premises sold, shall be a good discharge to the purchaser; and it is hereby agreed that the said Secretary of State in Council shall hold the moneys to arise from any such sale as aforesaid, upon trust to pay all expenses of, or incident to, such sale or sales, or the exercise of the aforesaid power, and then to apply such moneys in, or towards, satisfaction of whatever sum may be remaining unpaid by the said A. B., in respect of the purchase of the said lands, together with interest at the rate aforesaid, and then in trust to pay the surplus (if any), to the said A. B., his heirs, representatives, or assigns. In witness whereof, the said A. B. has hereunto set his hand and seal this _____ day of _____ one thousand eight hundred and sixty _____

Signed, Sealed, and Delivered.

N. B.—The note to Form E is applicable to this endorsement.

FORM H.

[SEE SECTION IV, CLAUSE 8.]

For redemption of Land Revenue.

THE Secretary of State for India in Council, in consideration of the sum of _____ Rupees _____ paid by A. B. into the hands of the _____ of _____

Counterpart of this deed will be executed by the purchaser on plain paper,

(as appears by the receipt hereupon endorsed, and of such further sums, to be paid by the said A. B., as, upon a survey, hereinafter mentioned

shall be found to be the true value at the rate of Rs. per acre of the actual area comprised in the grant), doth by these presents acquit, release, and for ever discharge, all that land estimated to contain [consisting of]*

* Omit if the land has not been surveyed.

acres, situate and being at

, and bounded being parcel of which said lands a grant, formerly waste, heretofore made to are, hereafter, to be surveyed and measured by persons authorised by Government in that behalf, from the payment, from henceforth, of all Government land revenue accruing, or, which, but for these presents, would have accrued, in respect of the said land hereby released, or any part thereof, and to the intent that the same land may hereafter be held by the owners thereof, for the time being, for ever freed of all Government land revenue, but subject to all general taxes, and local rates now, or hereafter to be, imposed by law in respect thereof, and to all claims of the Government of India, or Government of Bengal in respect of such land, other than claims of Government land revenue.

In witness whereof, C. D., Esq., of the District of for the time being, under authority of, the Hon'ble Lieutenant-Governor of Bengal, (acting in the premises for, and on behalf of the said Secretary of State in Council), has hereunto set his hand and seal this day of one thousand eight hundred and sixty-

Signed, Sealed, and Delivered.

NOTE.—The words in this deed in italics to be inserted, only if the land has not been surveyed.

FORM I.

[SEE SECTION IV, CLAUSE 8.]

To be endorsed on both parts of Form II in cases where the whole commutation money is not paid at the time of redemption, but is secured.

WHEREAS, on the redemption of the within-mentioned Government land revenue

* As the case may be.

one-tenth* only of the commutation or consideration money within-mentioned, was paid by the within-named

A. B., and it was agreed that the residue thereof should be paid by such instalments, with interest, as are hereinafter mentioned, such payment to be secured to the Secretary of State in Council as hereinafter provided; NOW THESE PRESENTS witness that, in consideration of the premises, the said A. B. doth grant and confirm unto the said Secretary of State in Council the within-mentioned lands, with the appurtenances, and all benefit and advantages thereto belonging: to hold the same unto the said Secretary of State in Council, his successors, and assigns, by way of security for the sum of Rupees being the residue of the said commutation money, and the said A. B., for himself, his heirs, executors, administrators, and representatives, doth hereby covenant with the said Secretary of State in Council, his successors, and assigns, to pay the said residue, or sum of Rupees into the treasury of the of in instalments such that the entire amount of the said residue, or Rupees shall be so paid on or before the 15th of May 18† ; and also, on or before the 15th May in each intermediate year, to pay into the said treasury interest at the rate of ten per cent. per annum, on the balance of the principal sum up to that time remaining due; PROVIDED that, if default shall be made in payment of the interest falling due, at the time, and in manner hereinbefore appointed, the balance then unpaid of the whole commutation money, or sum of Rupees at which the said Government land revenue was redeemed, together with the interest then remaining unpaid, shall, at once, become due and payable; and, on any sum becoming so due, or for the realization of any part of the purchase-money remaining due on the 15th May 18† aforesaid, it shall be lawful for the said Secretary of State in Council, his successors, or assigns, acting through the of the District in which the said land is situate, or other authorized Officer, forthwith, and without further consent

† Here name the tenth year from the date of sale.

‡ Name the tenth year.

of, or notice to, the said A. B., his heirs, representatives, or assigns, to sell the within-mentioned land, or any part thereof, by public auction, in one or more lots, with full power to buy in the said premises, or any part thereof, at any such sale, and to resell the same, without being responsible for loss thereby, and, for the purposes aforesaid, to make and execute all necessary deeds and instruments of sale and otherwise: and no purchaser, at any such sale, shall be bound to see or enquire whether default in payment has been made by the said A. B., or whether any money remains due on this security; and the receipt in writing of the said _____ or other authorized Officer for the purchase-money of the premises sold shall be a good discharge to the purchaser; and it is hereby agreed that the said Secretary of State in Council, his successors, or assigns, shall hold the moneys to arise from any such sale as aforesaid, upon trust, in the first place, to pay all expenses in any wise incident to such sale or sales, or the exercise of the aforesaid power, and in the next place, to apply such moneys in, or towards, satisfaction of what may, for the time being, be due upon the security of these presents, and then, in trust to pay the surplus (if any), to the said A. B., his heirs, representatives, or assigns. In witness whereof, the said A. B. has hereunto set his hand and seal this _____ day of _____ one thousand eight hundred and sixty _____

Signed, Sealed, and Delivered.

N. B.—The note to Form E is applicable to this endorsement.

FORM K.

To be endorsed on both parts of Form H when the land has not been surveyed.

WHEREAS on the occasion of the grant within made, the exact area of the waste lands sold had not been finally ascertained by survey, and it was therefore agreed that the excess, if any, of the exact area which, on a survey by the Officers of Government, should be found to exist over the estimated area within-mentioned should be paid for at the within rate, and in the mean time should be secured as hereinafter provided.

NOW THESE PRESENTS witness that, in consideration of the premises, the within-named _____ do for _____ heirs, executors, and administrators, covenant with the Secretary of State for India in Council and his successors, to pay, on demand, after the said survey shall have been completed, into the Treasury of the _____ the excess, if any, of the value at the rate of Rupees _____ per acre of the actual area found on such survey to exist over and above the sum of _____ within-mentioned.

AND, in consideration of the premises, the said _____

do hereby grant and convey to the said Secretary of State in Council and his successors the whole of the within-mentioned lands and premises as, and by way of, security for the monies herein-before covenanted to be paid.

PROVIDED that, if default shall be made in payment thereof according to the said covenant, it shall be lawful for the said Secretary of State in Council and his successors acting through the said _____, or other authorized Officer, forthwith, and without further consent of, or notice to, the said _____

or any person claiming through _____ to sell the within-mentioned land, or any part thereof, by public auction, in one or more lots, with full power to buy in the said premises, or any part thereof, at any such sale, and to re-sell the same, without being responsible for loss thereby, and, for the purposes aforesaid, to make and execute all necessary instruments of sale and otherwise; and no purchaser at any such sale shall be bound to see or enquire whether default in payment has been made by the said _____

or whether any money remains due on this security: and the receipt of the said _____ or other authorized Officer, for the purchase-money of the premises sold shall be a good discharge to the purchaser: and it is hereby agreed that the said Secretary of State in Council shall hold the proceeds of the sale upon trust

to pay all expenses of, or incident to, such sale or sales, or the exercise of the aforesaid power, and then to apply such monies in or towards satisfaction of what may be due upon the security of these presents, and then, in trust, to pay the surplus (if any) to the said heirs, representatives, or assigns. AND, in consideration of the premises, the said Secretary of State for India in Council, for himself and his successors, doth hereby covenant with the said

heirs and assigns, that if, upon the survey hereinbefore mentioned, it shall be found that the exact area of land within-mentioned was over-estimated, he will repay to the said heirs or assigns the sum of Rupees for each and every acre in excess of the said real area; AND FURTHER, that when the exact area of the said lands shall have been so ascertained, in manner aforesaid, and the excess payment at the rate aforesaid, if any, paid or refunded as the case may be, a new grant thereof in fee simple shall be made to the said

heirs or assigns (if required) by or on behalf of the said Secretary of State for India in Council.

IN WITNESS whereof, the said and the

of acting on behalf of the Secretary of State for India, under the authority of the Government of Bengal, have hereunto set their respective hands and seals this day of one thousand eight hundred and sixty

Signed, Sealed, and Delivered by the said in the presence of

N. B.—The note to Form E is applicable to this endorsement.

APPENDIX B.

[SEE SECTION VI, CLAUSE 2.]

Tables showing the amount to be paid for the redemption of the future Land Revenue of Grants of Waste Land in the Sundarbans, and in Assam, Cachar, or Sylhet, in any Year during the currency of the Grants.

PART I.

Sundarban Grants.

CONDITIONS AS TO REVENUE.

Rent-free term, 20 years.

Revenue from 21st to 30th year, $\frac{1}{4}$ anna } per bighá of 1,600 square yards: revenue to
 Revenue from 31st to 40th year, 1 anna } be calculated upon three quarters of the
 Revenue from 41st to 50th year, $1\frac{1}{2}$ anna } gross area only.
 Revenue from 51st in perpetuity, 2 annas }
 Grant dates from the date of the Pottah.

AMOUNT TO BE PAID.

For every Rupee of permanently assessed revenue, i. e., of the highest revenue payable in any year after the 50th.			For every bighá of land; (gross area, without deduction on any account.)		
1			2		
		Rs. A. P.			Rs. A. P.
To the end of the sixteenth year	8 8	8 14 2	·835937	0 13 5	
In the 17th year	9·140966	9 2 3	·856966	0 13 9	
" 18th "	9·598014	9 9 7	·899814	0 14 5	
" 19th "	10·077914	10 1 3	·944804	0 15 2	
" 20th "	10·58181	10 9 4	·992044	0 15 10	
" 21st "	11·110901	11 1 9	1·041647	1 0 8	
" 22nd "	11·416446	11 6 8	1·070292	1 1 1	
" 23rd "	11·737268	11 11 10	1·100368	1 1 7	
" 24th "	12·074131	12 1 2	1·131195	1 2 1	
" 25th "	12·427838	12 6 10	1·16511	1 2 8	
" 26th "	12·79923	12 12 9	1·199928	1 3 2	
" 27th "	13·189191	13 3 0	1·236487	1 3 10	
" 28th "	13·598651	13 9 7	1·274874	1 4 5	
" 29th "	14·028584	14 0 5	1·31518	1 5 1	
" 30th "	14·480013	14 7 8	1·357502	1 5 9	
" 31st "	14·954014	14 15 3	1·401939	1 6 5	
" 32nd "	15·201714	15 3 3	1·425161	1 6 10	
" 33rd "	15·4618	15 7 5	1·449544	1 7 2	
" 34th "	15·73489	15 11 9	1·475146	1 7 8	
" 35th "	16·021634	16 0 4	1·502028	1 8 0	
" 36th "	16·322716	16 5 2	1·530255	1 8 6	
" 37th "	16·638852	16 10 3	1·559892	1 8 11	
" 38th "	16·970795	16 15 6	1·591011	1 9 5	
" 39th "	17·319334	17 5 1	1·623688	1 10 0	
" 40th "	17·685301	17 11 0	1·657998	1 10 6	
" 41st "	18·069566	18 1 1	1·694022	1 11 1	
" 42nd "	18·223044	18 3 7	1·70841	1 11 4	
" 43rd "	18·384197	18 6 2	1·723519	1 11 7	
" 44th "	18·553407	18 8 10	1·739382	1 11 10	
" 45th "	18·731077	18 11 8	1·756039	1 12 1	
" 46th "	18·917631	18 14 8	1·773528	1 12 5	
" 47th "	19·113512	19 1 10	1·791892	1 12 8	
" 48th "	19·319188	19 5 1	1·811174	1 13 0	
" 49th "	19·535147	19 8 7	1·83142	1 13 4	
" 50th "	19·761906	19 12 2	1·852679	1 13 8	
" 51st and for ever	20	20 0 0	1·875	1 14 0	

APPENDIX B.

PART II.

Assam, Cachar, and Sylhet Grants.

CONDITIONS AS TO REVENUE.

Rent-free term, 15 years.

Revenue from 16th to 25th years, 3 annas } per acre: revenue to be calculated upon
 Revenue from 26th in perpetuity, 6 annas } three quarters of the gross area only.
 Grant dates from the date of the "Amlnáma" or "Deed giving possession."

AMOUNT TO BE PAID.

For every Rupee of permanently assessed Revenue.			For every acre of land (gross area, without any deduction whatever).	
1			2	
		Rs. A. P.		Rs. A. P.
To the end of the third year...	8.8	8 14 2	2.5	2 8 0
In the 4th year	8.986872	8 15 9	2.527558	2 8 5
" 5th "	9.436216	9 7 0	2.659386	2 10 6
" 6th "	9.908027	9 14 6	2.786632	2 12 7
" 7th "	10.408428	10 6 5	2.925963	2 14 10
" 8th "	10.9236	10 14 9	3.072262	3 1 2
" 9th "	11.46978	11 7 6	3.225875	3 8 7
" 10th "	12.043269	12 0 8	3.38717	3 6 2
" 11th "	12.645432	12 10 4	3.556528	3 8 11
" 12th "	13.277704	13 4 5	3.734354	3 11 9
" 13th "	13.941589	13 15 1	3.921073	3 14 9
" 14th "	14.638669	14 10 3	4.117126	4 1 10
" 15th "	15.370602	15 15 11	4.322982	4 5 2
" 16th "	16.139132	16 2 3	4.53913	4 8 8
" 17th "	16.446089	16 7 2	4.625462	4 10 0
" 18th "	16.768394	16 12 4	4.71611	4 11 5
" 19th "	17.106814	17 1 9	4.811292	4 13 0
" 20th "	17.462154	17 7 5	4.91123	4 14 7
" 21st "	17.835261	17 13 4	5.016168	5 0 3
" 22nd "	18.227024	18 8 8	5.126351	5 2 0
" 23rd "	18.638376	18 10 3	5.242043	5 3 10
" 24th "	19.070295	19 1 1	5.363521	5 5 10
" 25th "	19.523809	19 8 5	5.491071	5 7 10
" 26th " and for ever...	20	20 0 0	5.625	5 10 0

APPENDIX C.

Coal Mines in Assam.

The Deputy Commissioners of the Districts of Assam have been authorized to make grants of the proprietary rights of Government in Coal Mines, upon the following terms:—

1st.—The area of a single grant is not to exceed one square mile, or 640 acres.

2ndly.—Every applicant for the grant of a Coal Mine is to specify the spot at which he proposes to commence operations, and undertake not to extend his operations beyond one thousand square yards, including that spot, until the boundaries of his grant have been authoritatively settled.

3rdly.—The terminal boundaries of each grant are to be lines at right angles to the strike of the rocks. The precise situation of these terminal lines is to be fixed by the Deputy Commissioner, after the grant has been surveyed, at his absolute discretion, subject only to an appeal to the Commissioner of Assam.

4thly.—Until the boundaries of a grant are finally determined, no grant will be made of any mine involving operations within one mile of the spot on which the first grantee commenced operations.

5thly.—The grants are to be, for the present, rent-free; but, from the date of the completion of the survey and demarcation of a grant, an annual surface rent of six annas per acre will be imposed.

6thly.—As soon as an application for a grant is received, it is to be advertised by the Deputy Commissioner for the period of one month, in the form hereunto annexed; and if, within that time, any other application is made for the same grant, the grant will be offered for sale by public auction, subject to the conditions imposed by these Rules.

7thly.—If *bonâ fide* mining operations are not actually commenced within two years from the date of a grant, or if, at any time, such operations cease for a period of five years, the grant will be forfeited, and all right and title of the grantee in it will absolutely cease and determine.

8thly.—Nothing in these Rules shall be considered to limit the right of the Legislature to impose any regulations for the working of Coal Mines in Assam which it may consider desirable.

Form of Advertisement referred to in Condition 6.

Whereas A. B. has made application to this Office under the Notification of the Board of Revenue, dated 21st May 1866, published at page 1055 of the *Calcutt Gazette* for 1866, for the grant of the tract of land situate within the boundaries hereunto annexed, and estimated to contain _____ acres, for the purpose of opening a Coal Mine :—Notification is hereby made that, unless any other application is received for the same land on or before the* the grant will be made to the said A. B. upon the terms prescribed in the aforesaid Notification. Should any other application be received before the said date, the grant will be offered to public competition upon the terms set forth on the 6th condition of the said Notification.

* Here enter a date not less than one calendar month from the date of the advertisement.

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